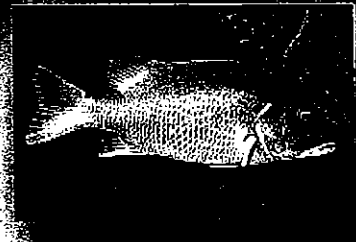
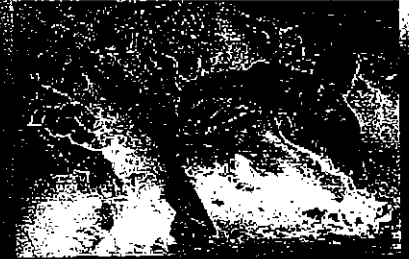
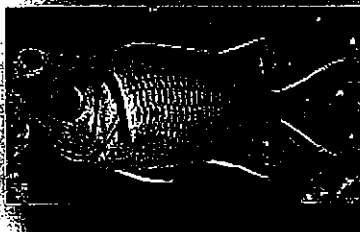
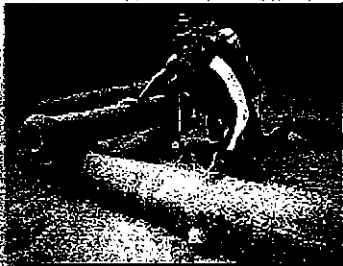




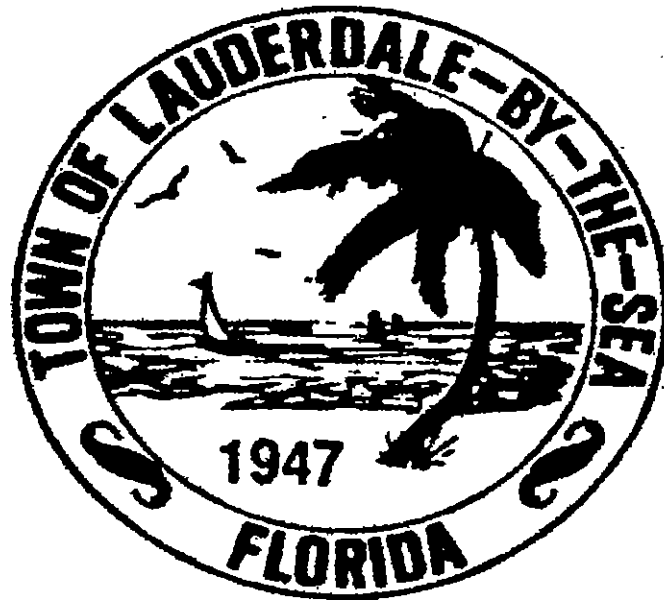
Town of Lauderdale-by-the-Sea Adopted Annual Budget



Fiscal Year 2004/2005

*Town of
Lauderdale-By-The-Sea*

Adopted Annual Budget



Fiscal Year 2004/2005

October 01, 2004 – September 30, 2005

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Lauderdale By The Sea
Florida**

For the Fiscal Year Beginning

October 1, 2003

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town Of Lauderdale By The Sea, Florida for the Annual Budget beginning October 1, 2003. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

LOCATION AND SIZE

Location: 26.18843 N, 80.09579 W
Acreage: 627



Lauderdale-By-The-Sea is located on Florida's "Gold Coast" in Broward County and is approximately 8.5 miles in area. The Town of Lauderdale-By-The-Sea is thirty miles north of Miami and thirty-three miles south of Palm Beach. It is bordered on the east by the eastern boundary of the State of Florida, on the north by the City of Pompano Beach, on the south by the City of Fort Lauderdale and on the west by the Intracoastal Waterway.

POPULATION

6,300



The Town of Lauderdale-By-The-Sea has a year-round population of approximately 6,300 residents. The peak seasonal population is approximately 9,800. The Town is primarily a residential community. The major industries within the Town are retail trade, tourism/hospitality, finance, insurance and real estate.

CITY GOVERNMENT



The Town operates under a Commission-Manager form of government. Policymaking and legislative authority are vested in the Town Commission, which consists of a mayor, a vice-mayor and three commissioners.

The Town Commission is responsible for passing ordinances, adopting and amending the annual budget, approving large purchases, adopting resolutions and appointing the Town Manager, the Town Attorney and various boards and advisory groups.

The Town Manager is the Chief Administrative Officer of the Town and is responsible for carrying out the policies and ordinances of the Commission, directing all Town employees, appointing and removing subordinate employees, preparing and submitting the annual budget and overseeing the day-to-day operations of the Town.

The Town Commission meets regularly on the second and fourth Tuesday of each month at 7:00 p.m. in Jarvis Hall, 4501 Ocean Drive, Lauderdale-By-The-Sea.

The Town's public safety program includes police, fire, and development services.

Police Protection Services are provided through an interlocal agreement with the Broward County Sheriff's Office.

Emergency Medical Fire and Fire Protection services are provided by the Broward County Sheriff's Office and the Volunteer Fire Department through an interlocal agreement.

Development services include planning, zoning and code enforcement. Building permits and inspections are provided by the Broward County Building Department under the supervision of the Town's Director of Development Services.

For recreation, the Town provides oceanfront beaches, tennis courts, basketball, soccer practice field, shuffleboard, bocci ball courts, a children's park, and a senior recreational center.



Public Works Department is responsible for the maintenance of public buildings, park grounds, equipment, streets and roads, storm water and sanitary sewers.

CLIMATE

Lauderdale-By-The-Sea's southern location and beachside influences produce an unvarying subtropical climate. The average annual temperature is 76 degrees. Average annual rainfall is about 60 inches and received mostly in the form of showers in the summer and fall seasons.



HOSPITAL FACILITIES

The North Broward Hospital District and other private local hospitals service the Town of Lauderdale-By-The-Sea.

TRANSPORTATION

Lauderdale-By-The-Sea is part of a tri-county area, which has a well developed transportation system encompassing land, air and sea travel.

Highways

The Town is traversed north to the south by two-lane State Road A1A bordering on the Atlantic Ocean and east to west by State Road Commercial Boulevard.



Air Travel

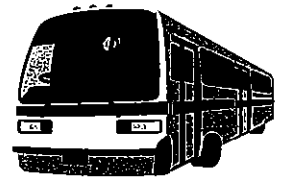


Major Commercial airlines serve the Town of Lauderdale-By-The-Sea through the Fort Lauderdale/Hollywood International Airport; Palm Beach International Airport to the north and Miami International Airport to the south.

Bus Lines

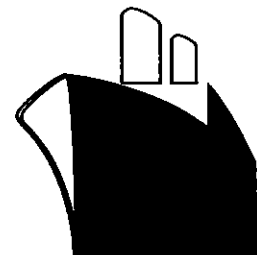
The Town operates a community bus, which provides residents local transportation year round.

Broward County provides bus service linking Lauderdale-By-The-Sea with other cities and areas of the county. Greyhound Bus Lines have local agents and service to all parts of the country.



Sea

Lauderdale-By-The-Sea is located near three seaports: Port Everglades, the Port of Palm Beach and the Port of Miami.



EDUCATION

The Town of Lauderdale-By-The-Sea does not have any schools located within its jurisdiction. However, children who reside within the Town have numerous educational opportunities in the surrounding areas, the Broward County School System and many other private and parochial schools.



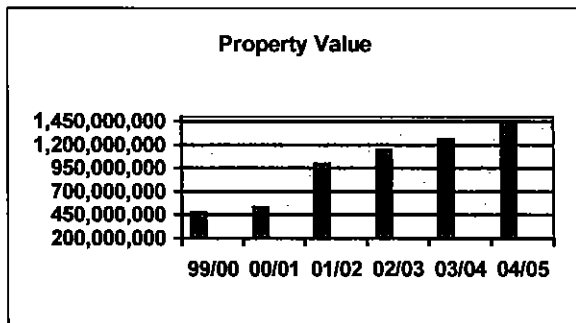
EMPLOYMENT

Employment within the Town is primarily executive/managerial, professional, sales and hospitality. The major industries within the Town are tourism, retail trade, finance, insurance, real estate and hospitality.

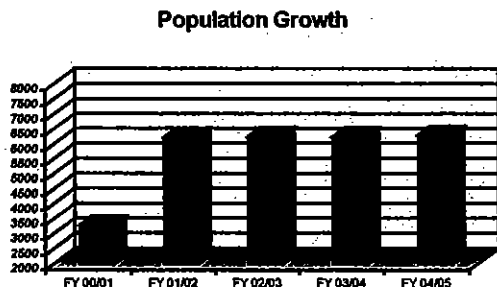
GROWTH & REDEVELOPMENT



Because of the Town's prime seaside location it can be expected to participate in the region's economic growth from tourism and other industries. The popularity of our beaches continues to push our property values upward.



The Town successfully annexed unincorporated areas in fiscal years 1997-1998, 2001-2002, 2002-2003, which significantly contributed to Town's economic growth and population increase. The Town's population has more than doubled since fiscal year 2000-2001.



The Town of Lauderdale-By-The-Sea has been subject to increasing redevelopment of single-family homes as well as commercial properties over the past several years demonstrated in the continued increase of property values.



PALM AVENUE PORTAL

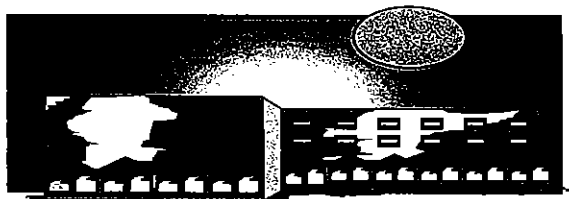


PALM AVENUE BEFORE CONSTRUCTION

The Town is poised to move strongly into redevelopment by improving infrastructure, acquiring land, funding capital improvement projects and supporting a healthy economical business district.

Property Value and Construction

Last Ten Fiscal Years



Fiscal Year	Property Value	Construction	
		Residential Values	Commercial Values
1994-1995	\$ 266,351,585	\$ 941,198	\$1,146,693
1995-1996	\$ 269,794,963	\$ 757,081	\$1,069,685
1996-1997	\$ 271,533,306	\$ 2,809,520	\$ 308,804
1997-1998	\$ 423,314,782	\$ 1,268,273	\$ 484,612
1998-1999	\$ 441,512,884	\$ 1,045,327	\$ 604,714
1999-2000	\$ 472,430,257	\$ 2,220,708	\$ 430,700
2000-2001	\$ 526,839,586	\$ 1,324,333	\$ 228,867
2001-2002	\$ 994,182,340	\$ 2,638,367	\$1,767,578
2002-2003	\$1,137,417,925	\$34,395,973	\$4,515,593
2003-2004	\$1,259,147,591	\$31,375,857	\$5,529,443

Source: Broward County Building Department
Source: Broward County Property Appraiser

9/30/04

Principal Taxpayers and Assessed Value As of September 30, 2004			
Taxpayers	Type of Business	Taxable Value	Percentage of Total Taxable Valuation
TRG Aquazul LTD	Condominium	\$ 9,842,190	18%
TFV Properties LTD	Hotel	\$ 8,398,040	15%
Chateau De Mer LLC	Condominium	\$ 7,126,360	13%
Pier Point Developers LLC	Condominium	\$ 6,862,530	12%
Ruttger Family Partner	Hotel	\$ 6,710,720	12%
Edmondson, James P	Hotel	\$ 4,837,760	9%
Cristelle Cay Dev Co LLC	Condominium	\$ 3,315,750	6%
4331 West Tradewinds LLC	TownHomes	\$ 3,094,510	6%
Village By The Sea Dev LLC	Vacant Land	\$ 2,680,940	5%
White Cap of Fl Inc	Mall	\$ 2,368,700	4%

Source: Tax Roll of Broward County, Florida

9/30/04

Population



Year	Town of Lauderdale-By-The-Sea	Broward County	State of Florida			
Year	Population	% Change	Population	% Change	Population	% Change
1960	1,327	-	333,946	-	4,951,000	-
1970	2,879	117%	620,100	85.7%	6,791,000	37.2%
1980	2,639	(8.3%)	1,018,257	64.2%	9,746,000	43.6%
1990	2,990	13.3%	1,255,488	23.3%	12,938,000	32.8%
2000	5,943	61.7%	1,623,018	8.0%	15,982,378	7.15%
2004	6,300*	6.0%	1,709,118	5.3%	16,713,149	4.57%
Source: .S. Census Bureau (2002 Estimates Broward County & Florida) * Walter H. Keller, Inc., Town Planner (2004 – 2005 Estimates)						

FULL-TIME & CONTRACTUAL EMPLOYEES PER 1,000 POPULATION						
	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 04-05
NO. OF EMPLOYEES	99.5	107.5	117.5	120.5	126.5	135.5
POPULATION*	3,221	3,284	6,220	6,243	6,250	6,300
EMPLOYEES (Per 1,000 Population)	30.90	32.70	18.90	19.30	20.24	21.70

* Walter H. Keller, Inc., Town Planner

Town of Lauderdale-By-The-Sea
List Of Principal Officials
September 30, 2004

TOWN COMMISSIONERS

Oliver Parker, Mayor
Ed Kennedy, Vice-Mayor
Charles Clark, Mayor Pro Tem
David Wessels
John L. Yanni

TOWN MANAGER

Robert Baldwin

TOWN ATTORNEY

James A. Cherof

TOWN CLERK

Alina Medina

FINANCE DIRECTOR

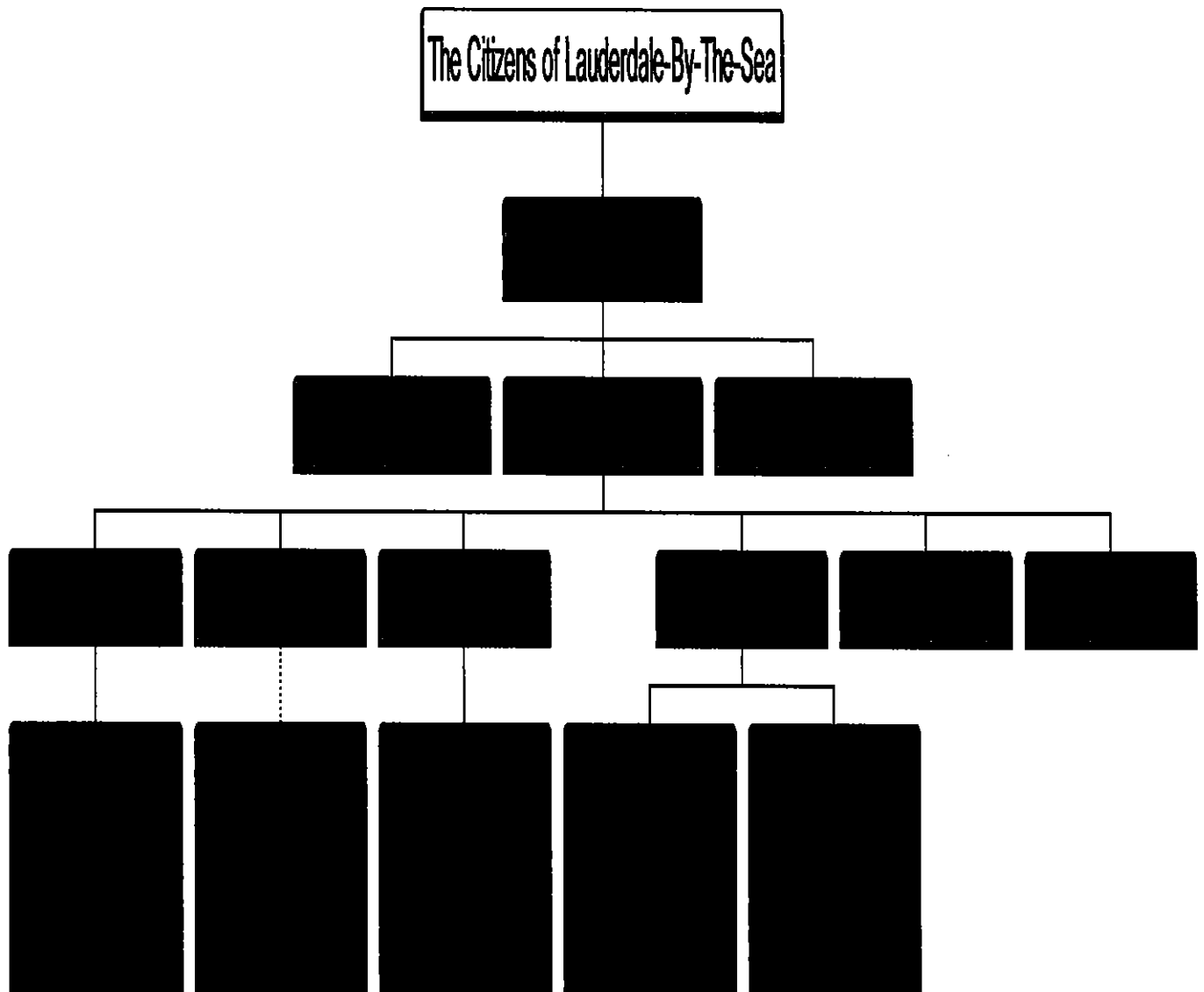
Esther Colon

TOWN AUDITORS

Rachlin Cohen & Holtz LLP
Certified Public Accountants & Consultants

Town of Lauderdale-By-The-Sea Organizational Chart

September 30, 2004



**Town of Lauderdale-By-The-Sea
Fiscal Year 2004/2005
Budget Timetable**

<u>Date:</u>	<u>FY 2004/2005 Budget Preparation Activity</u>
April 6	Budget Preparation Worksheet given to Departments
May 6	Completed Department Budget Worksheets Due
June 2 - June 12	Department Budget Meetings w/ Town Manager
June 16 - June 26	Town Manager conducts Budget Review
June 30	County Property Appraiser certifies preliminary tax roll
July 27	Commission approves proposed millage rate
August 5	Budget Workshop
September 13	First public hearing held at 7:00 PM in the Commission Chambers. Commission adopts tentative millage rate and budget.
September 21	Second public hearing held at 7:00 PM in the Commission Chambers. Commission adopts final millage rate and budget.

The Town of Lauderdale-By-The-Sea Budget Process

THE BUDGET: THE PROCESS BEGINS

The fiscal year for the Town of Lauderdale-By-The-Sea begins on October 1 of each year and ends September 30 of the following year. This is mandated by Florida Statutes.

Budget planning is a year-round process. Budget Preparation begins in April and is designed to assist the Town's management in the development of long-term and short-term plans to ensure that Lauderdale-By-The-Sea remains a unique community providing a superior quality of life to its residents and visitors.

BUDGET CALENDAR

Before the budget preparation begins, the administration updates the Town's Budget Instructions for all departments involved in the budget process. These instructions are used in the actual preparation of the budget. The budget preparation itself begins in the month of April prior to the coming fiscal year. During this time, the Finance Division collects information on expected revenue as well as changes in expenditures.

Additionally, to minimize departmental time required to prepare budget requests, the Human Resource Division enters all personnel costs and benefits into the department spreadsheets. Departments are responsible for any new programs or new personnel.

The Budget requests are submitted on forms developed by the Administration to maintain consistency. To assist departments in budgeting and planning, the department heads are given the previous three year's of actual expenditures for their department, the present year approved budget and the total expenditures year to date. In addition to requesting dollars, the

departments must provide justification for each line item and goals and objectives for the coming year.

Each year the departments also submit requests for necessary capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost \$750 and up and result in a fixed asset for the Town. Items that qualify as capital improvement projects are those that cost at least \$10,000 and have a useful life of not less than five years.

Capital Improvement Program (CIP) Projects are forecast in the 5-Year CIP Plan to allow for advanced planning. Approved capital outlay and capital improvement projects are incorporated into the budget.

Operating cost (e.g., additional personnel, maintenance or utility costs) associated with capital projects are discussed during the budget workshops. Anticipated operating cost are reviewed prior to completion of capital projects and incorporated in the physical environment budget in the appropriate budget year.

In June and July the Town Manager reviews the department's requests and submits to the Commission a proposed operating and capital budget for the ensuing fiscal year.

Town Commission Approval

The Town Commission conducts budget workshops to discuss each department request. Changes are made to the budget per the Commission's instructions. The proposed budget is then revised incorporating these changes. Two public hearings are conducted to obtain taxpayer comments prior to September 30th. The final budget and millage rate are adopted by ordinance at the second public hearing.

The Adopted Budget: The Process Continues

The adopted budget contains less detailed information than the proposed budget. The proposed version consists of more text and departmental justification for line items. The proposed budget is used by the Town Commission and Town residents to provide input on Town services and adopted projects. It is very detailed and easily understandable. The final version of the document will contain the formally adopted budget for the coming year. No worksheets are contained therein since all decisions have been made and incorporated into the final budget.

The historical summary for all funds is located on page 37 and 38. The summary outlines actual revenues for a four-year period beginning with Fiscal 2000/01. This chart includes revenues, related reserves (carryforward) and interfund transfers for all funds.

The historical summary for all funds is located on page 46 and 47. The summary outlines actual expenditures for a four-year period beginning with FY 2000/01. This chart includes expenditures and transfers related to departmental operating costs for all funds.

Financial Structure – Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts, which comprise its assets, liabilities, fund equities, revenue and expenditures.

The various funds are grouped by type in the financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or

activities. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental funds are used to account for the Town's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. With the measurement focus, only current assets and current liabilities generally are included on the balance sheet. The focus is on the determination of changes in financial position, rather than net income.

The following are the Town's governmental fund types:

- **General Fund** – The General Fund is the Town's primary fund. It accounts for all or most of the Town's general activities except those required to be accounted for in another fund. All taxes and general revenues that are not allocated by law to another fund are accounted for in this fund.
- **Capital Funds** – The Capital Improvement Fund is used to account for major capital projects and improvements, property acquisition, construction of major capital facilities and major capital purchases. The Town maintains two separate capital accounts: Capital Improvement Program Fund is used to account for capital improvement projects and property acquisition. Projects are budgeted at more than \$10,000 and have a useful life of more than five years. The Vehicle and Equipment Replacement Fund is used to purchase major vehicles and equipment needed to maintain operational efficiency.
- **Special Revenue Funds** - The Special Revenue Fund is used to account for specific revenue sources requiring separate accounting because of legal or regulatory provisions. The Town currently maintains two separate special

revenue funds. The Police Law Enforcement Trust Fund is used to account for funds acquired from the sale of police confiscated property utilized for specific non recurring police or crime prevention expenditures. The Police Law Training Fund is used to account for funds received from each paid traffic citation within Town limits, which by law, must be used to further the education of the Town's police officers.

Proprietary Fund Types

Proprietary Funds are used to account for the Town's operations that are similar to private business enterprise where the costs of providing the service are recovered through user fees. Proprietary fund types use the accrual basis of accounting and the measurement focus is on determination of net income.

The following are the Town's proprietary fund types:

- Sewer Enterprise Fund is used to account for the accumulation of resources and payments of operating expenses and general long-term debt associated with capital costs for the replacement and refurbishment of the Town's Sewer System. This system serves approximately 1500 accounts, including residential and commercial.
- The Parking Revenue Improvement Fund is used to account for revenues generated from parking meter proceeds, which are dedicated to parking improvements within the Town. This system serves approximately 156 parking spaces and maintains one surface parking lot.
- The Stormwater Utility Fund is used to account for the accumulation of resources and payments of operating expenses associated with the operation and improvements to the Town's Stormwater System. This system serves approximately 1500 accounts, including residential and commercial.

Account Groups

The General Fixed Assets Account Group is used to account for capital assets of the general government. The General Long Term Debt Account Group is used to account for long-term obligations of the government fund types.

The minimum number of funds maintained is consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Reserves and Designations

Fund balances are reserved to indicate that a portion of fund balance is not available for appropriation or is legally segregated for a specific future use. The description of each reserve indicates the purpose for which each was intended.

Designated fund balance indicates that a portion of fund equity has been segregated based on tentative plans of the Town. Such plans or intent are subject to change. Unreserved undesignated fund balance is the portion of fund equity available for any lawful use.

Changes in fund balances are illustrated in the financial section on page 30 and 31.

Historically, carry forward balances (unreserved fund balance) are not used to balance the general fund adopted budget.

The projected carry forward balances for the fiscal year 2004/2005 budget are illustrated of the following page.

Carry Forward Balances By Fund

<u>Carry Forward (04-05) Balances</u>	
<u>Fund Type/Name</u>	<u>FY 04-05</u>
<u>Special Revenue Funds</u>	
Police Law Training	230
Police Law Enforcement Forfeiture	1,365
<u>Proprietary Fund</u>	
Stormwater Fund	145,327
<u>Governmental Fund</u>	
Capital Improvement Fund	3,868,019
Total 04-05 Carry Forward – All Funds	4,014,941

Deposits and Investments

Deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public fund. Funds are held in checking, a repurchase agreement and money market accounts.

Investments are held by the State Board Of Administration (SBA) and those funds are part of the Local Government Surplus Trust Fund governed by Chapter 19-7 of the Florida Administrative Code.

As of September 30, 2004 the amount held by the SBA is approximately \$3,541,056 maintained in two separate accounts.

Emergency Reserve Acc't	\$1,516,968
General Fund Investment Acc't	2,024,087

Basis Of Budgeting

Annual appropriated budgets are adopted for the General Fund, the Special Revenue Fund, the Capital Improvement Fund, the Parking Revenue Improvement Fund, the Sewer Enterprise Fund, and the Stormwater Utility Fund on a basis consistent with generally accepted accounting principles.

The budget is balanced for every fund. Total anticipated revenues shall equal total budgeted expenditures plus required undesignated fund balance reserves.

The GAAP basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 30 days after year-end. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by proprietary funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when benefits of costs incurred are deemed to have been consumed or expired. Depreciation of fixed assets is recorded in the accounts of these funds.

Budgetary Control

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The Town is required to undergo an annual audit of its general-purpose financial statements in accordance with generally accepted auditing standards and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Comprehensive Annual Financial Report with the Department of Banking and Finance pursuant to Florida Statutes, section 218.32.

The Town maintains an encumbrance accounting system as one technique of accomplished budgetary control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town's governing body.

As discussed earlier, the Town follows these procedures in establishing the budgetary data.

1. The Town Manager submits to the Commission an adopted operating and capital budget for the ensuing fiscal year. The budget includes adopted expenditures and the means of financing them.
2. Public Hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance.
4. The Town Commission, by motion, may make supplemental appropriations for the year.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a fund; however, any revisions that alter the total appropriations of any fund must be approved by the Town Commission. The classification detail at which expenditures must not legally exceed appropriations is at the fund level.
7. Unencumbered appropriations lapse at fiscal year end. Encumbered amounts are reappropriated in the following year's budget.

Budget Amendment Process

After the budget has been adopted in October, there are two ways that it can be

modified during the fiscal year.

The first method allows for Administrative budget transfers upon the approval of the Town Manager. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a fund; however, the Town Commission must approve any revisions that alter the total appropriations of any fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level.

The second method provides for the Town Commission to transfer between different object codes, funds, or the Emergency Reserve Account any balance of an appropriation for which an appropriation for the current year is insufficient.

In order to formally effectuate budget amendments, the Town Commission, by motion, makes supplemental appropriations and then adopts an ordinance at the end of the fiscal year authorizing all transfers or amendments to the budget.

Debt Administration

Although, The Town's Charter makes no reference to limitation of general obligation debt, the Administrative Policy is to limit the Town's general obligation debt to 10% of the Town's total reported assessed valuation.

A number of factors are considered regarding the use of debt. Factors such as, the long-term needs of the Town and the amount of resources available to repay the debt are among the many factors considered when utilizing debt to fund capital projects or purchases. The decision to issue bonds or to obtain bank financing is based upon which alternative will provide the Town with the lower costs.

The Town Commission would make decisions on utilizing debt as a funding mechanism on an issues-by-issue basis and would consider which method of sale would be most appropriate for funding.

Currently, the Town has three long term bank loans outstanding in the approximate amount of \$ 9,526,966. which were obtained to provide additional funding for major capital improvement projects, land and property acquisition.

Principle and interest payments are budgeted in the appropriate fund. Bank loans are anticipated to be paid by September 2011.

The approximate balances by fund are listed below.

Bank Loan Balances By Fund	<u>9/30/2004</u>
General Fund	1,107,563
Capital Fund	8,419,403

The Town has no General Obligation bonds outstanding. The balance of the outstanding bond debt, which was issued in 1967 to finance the Town's sanitary sewer system, was retired in 1997 leaving the Town of Lauderdale-By-The-Sea free of bond debt.

Financial data related to current debt obligation is illustrated in the financial section on page 29.

Budget Document

The 2004/2005 Annual Operating Budget for the Town of Lauderdale-By-The-Sea is intended to serve four purposes:

1. The Budget as a Policy Document

As a policy document, the Budget indicates what services the Town will provide during the twelve-month period beginning October 1, 2004 and why. The Budget Message in the Introductory Section summarizes the problems facing the Town of Lauderdale-By-The-Sea and how the Budget will address them.

2. The Budget as an Operations Guide

As an operations guide, the Budget indicates how services will be delivered to

the community. The Departmental Budgets provide the number of authorized full-time personnel, budget changes, appropriations, and summary of expenditures.

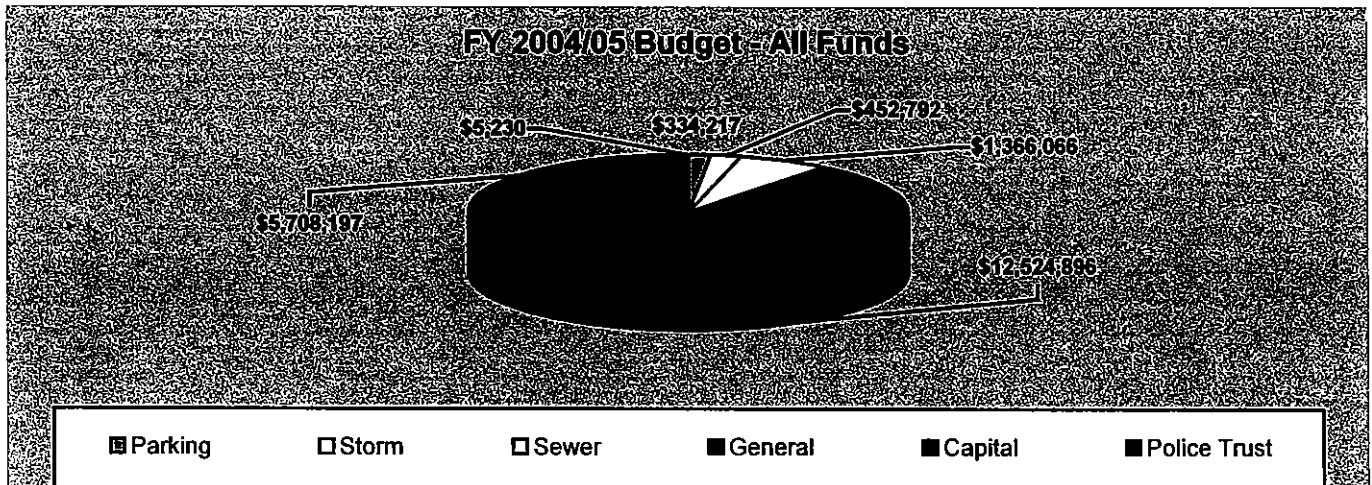
3. The Budget as a Financial Plan

As a Financial Plan, the Budget outlines how much Town services will cost and how they will be funded. Revenues are projected based on historical and trend information. Intergovernmental revenues are confirmed with local, state and federal agencies. Expenditures are projected based on historical and trend information. Operating expenses related to anticipated completion of capital improvement projects are reviewed and incorporated within the appropriate department in the general fund. The consumer price index is also considered.

4. The Budget as a Communications Device

The Budget is designed to be user friendly with summary information in text, tables and graphs. The budget document includes historical data and a glossary of budget terms for reference. The Town of Lauderdale-by-The-Sea Budget is made available to the public.

Town of Lauderdale-By-The-Sea 2004/2005 Budget Executive Summary



This Executive Summary provides a general overview of the fiscal plans of the Town for 2004/2005 contained in the budget for the Town of Lauderdale-By-The-Sea. The Executive Summary will briefly introduce the Town's budget. It will explain how the Town plans to utilize its resources and will highlight some of the more significant changes for the Town's budget. Charts and graphs are included throughout the budget document to provide more in-depth information and comparisons from previous years.

TOTAL TOWN FUNDS

The 2004/2005 budget for all Town funds totals \$ 20,391,398. The Town establishes a balanced budget for governmental and proprietary type funds as listed below:

Governmental Fund Types

- General Fund
- Special Revenue Fund
 - Police Law Enforcement Trust
 - Police Law Training
- Capital Improvement Fund

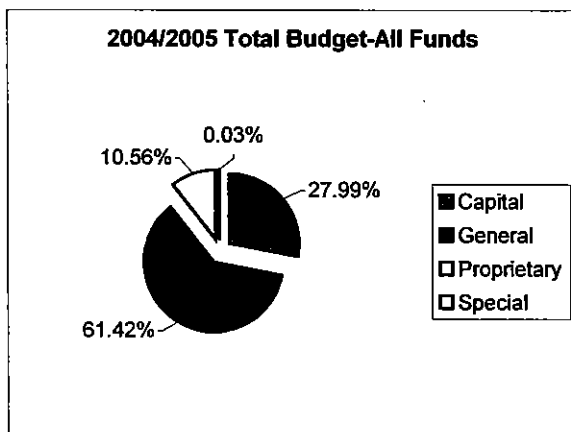
Proprietary Fund Types

- Enterprise
 - Sewer
 - Stormwater
 - Parking

The largest fund is the General Fund, which provides over \$ 12.5 million in funding towards the majority of services available to Town residents. These services are provided through the Town's sixteen departments:

- Commission
- Non-Profit Donation
- Municipal Building - Chamber of Commerce
- Executive- Town Manager/Administration
- Town Attorney
- General Government (Risk Management)
- Police
- Fire
- Fire Rescue
- Developmental
- Sanitation Recycling
- Public Buildings
- Streets, Park & Roads
- Parking
- Recreation
- Beach

The 2004/2005 General Fund budget totals \$12,524,896 an increase of \$ 972,019 from the 2003/2004 fiscal year amended budget. This is a result of approximately a 67% increase in interfund transfers primarily for capital improvement projects. The remaining 33% increase is dedicated to reserves, additional staff and increase in cost of benefits and general liability insurance premiums.



The second largest fund is the Capital Improvement Fund, which provides over \$5.7 million dollars in funding for capital projects. In order to qualify as a CIP project, a project must result in a major physical asset for the community; have an anticipated life of not less than 5 years; and a project cost of \$10,000 or more.

Several notable projects include:

- \$1,839,910 Construction of Terra Mar Sanitary Sewer System
- \$ 414,984 Construct four beach access portals
- \$346,210 Construct new pavilion at east end of Commercial Boulevard

The 2004/2005 Capital Fund budget totals \$5,708,197 a decrease of \$ 110,346 from the 2003/2004 fiscal year amended budget. This decrease is a result of completion of the Municipal Park Improvement projects.

The third largest fund is the Sewer Enterprise Fund, which provides over \$1.3 million dollars in funding for the sewer system. The 2004/2005 budget of \$1,366,066 provides funding for the operation and improvements to the Town's sewer system.

Several notable projects include:

- \$50,000 Emergency Repairs
- \$34,733 Pump Stations-Telemetry
- \$69,421 Sewer Line Maintenance

The 2004/2005 Sewer Fund budget reflects an increase of \$ 13,862 from the 2003/2004 fiscal year amended budget. This increase is a result of the additional funds dedicated sewer line maintenance and repairs.

The following are the Town's remaining funds:

Stormwater Utility Fund – the Stormwater Fund accounts for cost associated with maintenance and improvements to the Stormwater System. The 2004/2004 budget of \$ 452,792 provides funding for design of the Town's master drainage plans.

Several notable projects include:

- \$ 75,000 Drainage Plans
- \$ 148,725 El Mar Drainage project

The 2004/2005 Stormwater Fund reflects a decrease of \$65,692 from the fiscal year 2003/2004 amended budgeted.

Parking Improvement Revenue Fund – the Parking Fund is used to account for the cost association with the operation of the Town's Parking System in the business district. The 2004/2005 budget of \$334,217 provides funding for parking improvements and beautification projects.

Several notable projects include:

- \$ 10,000 Decorative Poles, Covers
- \$ 10,000 Meter Replacement

The 2004/2005 Parking Fund budget reflects a decrease of \$ 17,494 from the 2003/2004 fiscal year amended budget. This decrease is a result of completing the installation of decorative poles and covers in the business district.

Police Law Enforcement Trust Fund – derives its revenue from confiscated funds. The 2004/2005 budget of \$ 3,730 is for the purchase or specialized equipment.

Police Law Training Fund – derives its revenue from each paid traffic citation. The 2004/2005 budget of \$ 1,500 is for mandatory police training.

Town of Lauderdale-By-The-Sea

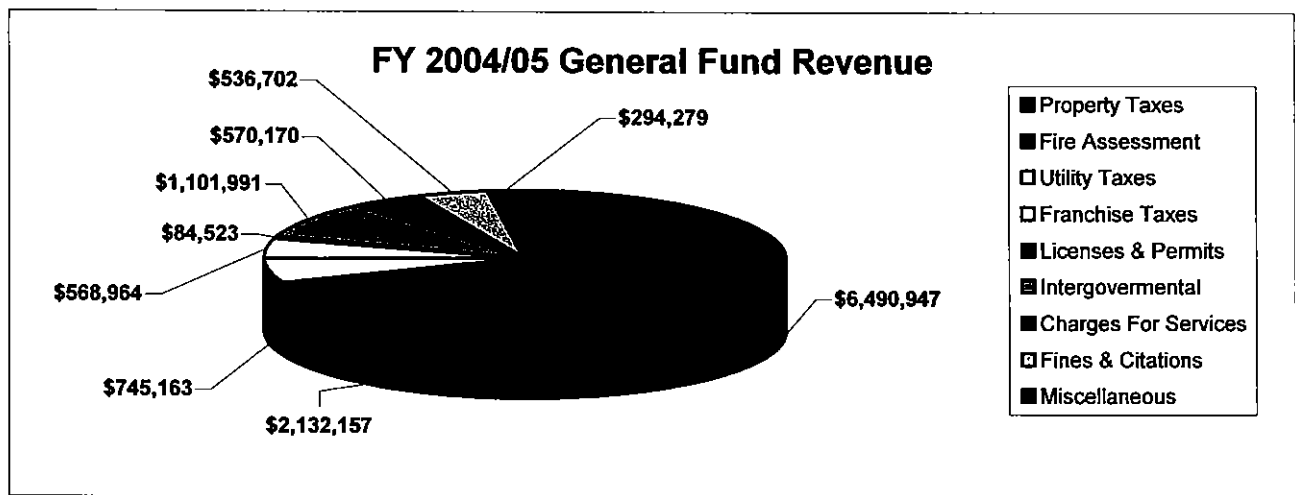
2004/2005

Revenue / Expenditure Summary

INCOME/EXP SUMMARY	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
REVENUES					
PROPERTY TAXES	1,940,633.00	4,500,815.00	5,175,981.00	5,757,104.00	6,490,947.00
FIRE ASSESSMENT	-	313,343.00	355,111.00	2,076,297.00	2,132,157.00
UTILITY TAXES	645,380.00	778,079.00	763,202.00	759,758.00	745,163.00
FRANCHISES	356,635.00	500,232.00	535,530.00	564,753.00	568,964.00
INTERGOVERNMENTAL	419,391.00	774,684.00	1,415,822.00	1,117,855.00	1,101,991.00
LICENSES & PERMITS	49,507.00	57,984.00	67,035.00	80,573.00	84,523.00
CHARGES FOR SERVICES	584,168.00	559,787.00	558,187.00	696,934.00	570,170.00
FINES AND CITATIONS	451,166.00	598,770.00	521,885.00	541,329.00	536,702.00
MISCELLANEOUS	204,203.00	166,644.00	170,006.00	307,949.00	294,279.00
TOTAL OPERATING REVENUE	4,651,083.00	8,250,338.00	9,562,759.00	11,902,652.00	12,624,896.00
OTHER FINANCING SOURCES					
TRANSFER FROM CIP FUND	19,400.00	-	-	-	-
OTHER FINANCING SOURCES	-	28,281.00	1,450,000.00	-	-
CARRYFORWARD FUND BALANCE	-	-	-	-	-
TOTAL REVENUE	4,670,483.00	8,278,619.00	11,012,759.00	11,902,652.00	12,624,896.00
EXPENDITURES					
LEGISLATIVE & POLICY	30,735.00	58,390.00	58,537.00	61,405.00	74,178.00
DONATIONS	8,129.00	18,823.00	35,734.00	18,478.00	8,237.00
MUNICIPAL BLDG - CHAMBER OF COMMERCE	15,362.00	20,268.00	27,407.00	56,484.00	61,437.00
EXECUTIVE-TOWN MGR/ADMINISTRATION	637,408.00	705,448.00	815,413.00	855,841.00	1,193,988.00
TOWN ATTORNEY	130,482.00	126,119.00	205,039.00	129,302.00	199,600.00
GENERAL	290,317.00	307,113.00	463,282.00	546,884.00	841,728.00
POLICE	1,426,588.00	1,943,720.00	2,082,406.00	2,210,222.00	2,373,825.00
FIRE	244,753.00	322,224.00	335,997.00	539,881.00	2,132,157.00
FIRE RESCUE	193.00	442,407.00	467,773.00	2,510,100.00	892,001.00
DEVELOPMENT SERVICES	242,530.00	366,673.00	347,249.00	484,546.00	491,724.00
SANITATION	2,607.00	12,508.00	11,980.00	11,656.00	20,705.00
SANITARY SEWERS	-	-	-	-	-
PUBLIC BLDG	89,017.00	69,885.00	1,550,787.00	396,856.00	419,508.00
STREETS AND PARKS	474,141.00	591,960.00	781,164.00	929,447.00	1,272,739.00
PARKING ENFORCEMENT	176,782.00	229,013.00	126,591.00	222,955.00	311,771.00
RECREATION	100,707.00	108,580.00	148,624.00	167,909.00	234,180.00
BEACH	59,394.00	102,948.00	128,919.00	134,840.00	146,047.00
TOTAL OPERATING EXPENDITURES	3,929,145.00	5,426,079.00	7,686,902.00	9,276,806.00	10,673,825.00
TRANSFER TO CIP FUND	125,112.00	2,017,552.00	1,459,948.00	639,972.00	1,267,222.00
TRANSFER TO SEWER FUND	122,848.00	110,173.00	144,786.00	175,081.00	188,943.00
TRANSFER TO STORMWATER FUND	-	50,833.00	79,755.00	83,576.00	96,649.00
TRANSFER TO PARKING IMPROVEMENT FUND	122,761.00	234,152.00	301,260.00	301,260.00	298,257.00
TOTAL TRANSFERS	370,721.00	2,412,710.00	1,985,749.00	1,199,889.00	1,851,071.00
FUND BALANCE END OF YEAR	-	-	-	-	-
TOTAL TRANSFERS & EXPENDITURES	4,299,866.00	7,838,789.00	9,572,651.00	10,476,695.00	12,524,896.00

**ADOPTED BUDGET - FISCAL YEAR 2004-2005
GENERAL FUND REVENUES AND SOURCES OF FUNDS**

REVENUE TYPE	Fiscal Year 2000/2001 Actual	Fiscal Year 2001/2002 Actual	Fiscal Year 2002/2003 Actual	Fiscal Year 2003/2004 Actual	Fiscal Year 2004/2005 Adopted
CARRYFORWARD FUND BALANCE	-	-	-	-	-
AD VALOREM TAXES & ASSESSMENT:					
PROPERTY TAXES - 4.70	1,940,633.00	4,500,815.00	5,175,981.00	5,757,104.00	6,490,947.00
FIRE ASSESSMENT - \$260R/Per Sq.Ft. NR	-	313,343.00	355,111.00	2,076,297.00	2,132,157.00
TOTAL PROPERTY TAX & ASSESSMENT:	1,940,633.00	4,814,158.00	5,531,092.00	7,833,401.00	8,623,104.00
UTILITY TAXES:					
FLORIDA POWER & LIGHT	351,008.00	566,841.00	558,307.00	529,050.00	537,850.00
NATURAL GAS	18,042.00	19,521.00	17,135.00	18,995.00	18,370.00
WATER	105,663.00	191,717.00	187,760.00	211,713.00	188,943.00
TELECOMMUNICATIONS	170,667.00	-	-	-	-
TOTAL UTILITY TAXES	645,380.00	778,079.00	763,202.00	759,758.00	745,163.00
FRANCHISE FEES:					
FLORIDA POWER & LIGHT	259,902.00	407,760.00	421,655.00	442,336.00	448,478.00
SOUTHERN BELL	11,623.00	-	-	-	-
WASTE	500.00	71,460.00	91,249.00	95,196.00	94,649.00
NATURAL GAS	25,784.00	20,526.00	22,097.00	26,650.00	25,316.00
CABLE T.V.	58,599.00	-	-	-	-
PAY/COIN TELEPHONES	227.00	-	-	-	-
TOWING FRANCHISE	-	486.00	529.00	571.00	521.00
TOTAL FRANCHISE FEES	356,635.00	500,232.00	535,530.00	564,763.00	568,964.00
LICENSE & PERMITS:					
OCCUPATIONAL LICENSES	46,780.00	53,970.00	57,423.00	63,671.00	59,790.00
BUILDING PERMITS	-	-	-	3,466.00	16,000.00
ZONING PERMITS & FEES	-	-	5,164.00	9,358.00	6,635.00
SIGN PERMITS	2,727.00	4,014.00	4,448.00	4,078.00	2,098.00
TOTAL LICENSE & PERMITS	49,507.00	57,984.00	67,035.00	80,573.00	84,523.00
INTERGOVERNMENTAL REVENUE - Population 6,243					
MUNICIPAL REVENUE SHARING	69,996.00	72,638.00	147,256.00	93,433.00	125,064.00
BEVERAGE LICENSES	10,045.00	8,548.00	7,808.00	6,279.00	8,942.00
SALES TAX	225,144.00	217,045.00	529,195.00	363,674.00	347,096.00
LOCAL OPTION GAS TAX - 6CT	48,915.00	33,986.00	123,724.00	72,712.00	72,566.00
LOCAL OPTION GAS TAX - 5CT	26,543.00	21,191.00	43,638.00	46,839.00	47,209.00
COMMUNICATION SERVICE TAX	-	377,581.00	467,895.00	375,703.00	403,138.00
MUNICIPAL FUEL TAX	1,643.00	1,091.00	666.00	129.00	-
RECYCLING REVENUE	14,911.00	8,385.00	6,801.00	49,801.00	7,579.00
RECYCLING GRANT	688.00	508.00	-	-	-
FEMA & MITIGATION REIMBURSEMENT	1,856.00	-	-	15,497.00	-
BCC-INTERLOCAL-COMMUNITY BUS	-	13,320.00	40,760.00	61,129.00	60,563.00
CDBG - SENIOR CENTER GRANT	19,650.00	20,391.00	19,902.00	22,659.00	21,912.00
BCC-CULTURAL GRANT	-	-	-	10,000.00	-
FDOT-REIMBURSABLE GRANT	-	-	28,177.00	-	7,922.00
TOTAL INTERGOVERNMENTAL REVENUE	419,391.00	774,684.00	1,415,822.00	1,117,855.00	1,101,991.00
CHARGES FOR SERVICES					
FIRE INSPECTIONS	25,950.00	28,329.00	27,875.00	929.00	-
FIRE RESCUE TRANSPORT FEE	-	-	-	119,488.00	-
VARIANCE FEES	350.00	1,300.00	2,506.00	203.00	-
SITE PLAN REVIEW FEES	400.00	3,300.00	7,000.00	3,150.00	-
LAND USE REVIEW FEES	-	500.00	-	-	-
PARKING PERMITS	30,026.00	24,604.00	31,971.00	40,640.00	34,164.00
PARKING METERS BUSINESS	319,392.00	299,644.00	274,134.00	303,569.00	299,257.00
PARKING METERS BEACH	88,471.00	46,201.00	61,579.00	65,036.00	69,731.00
PARKING METERS EL PRADO	114,342.00	147,037.00	146,276.00	155,624.00	159,323.00
PARKING METERS TOWN HALL	-	3,303.00	2,573.00	2,518.00	2,998.00
TENNIS COURT & SHUFFLE BOARD KEYS	5,237.00	5,569.00	4,273.00	5,777.00	5,897.00
TOTAL CHARGES FOR SERVICES	684,168.00	659,787.00	658,187.00	696,934.00	670,170.00
FINES & CITATIONS					
PARKING FINES	349,270.00	507,216.00	426,299.00	434,720.00	450,544.00
FINES & TRAFFIC CITATIONS	97,967.00	89,354.00	89,357.00	94,434.00	81,470.00
POLICE TRAINING	2,504.00	-	-	-	-
CODE ENFORCEMENT FINES	1,425.00	2,200.00	6,229.00	12,175.00	4,688.00
TOTAL FINES & CITATIONS	451,166.00	598,770.00	521,885.00	641,329.00	538,702.00
MISCELLANEOUS:					
INTEREST	100,122.00	59,478.00	71,350.00	67,550.00	69,603.00
INTEREST-EMERGENCY RESERVE	53,631.00	21,809.00	21,506.00	22,056.00	24,936.00
RENT/ROYALTIES	19,000.00	12,000.00	17,345.00	145,620.00	129,042.00
MISCELLANEOUS (OTHER)	12,542.00	45,106.00	16,628.00	17,278.00	13,000.00
DONATIONS	7,860.00	7,200.00	19,525.00	32,800.00	16,860.00
ADVERTISING FEES	3,010.00	7,818.00	7,948.00	7,210.00	8,188.00
INSURANCE REIMBURSEMENT	2,578.00	2,029.00	2,842.00	1,172.00	14,659.00
UTILITIES REIMBURSEMENT	5,460.00	11,204.00	12,862.00	14,263.00	17,991.00
TOTAL MISCELLANEOUS	204,203.00	166,644.00	170,066.00	307,949.00	294,279.00
TOTAL GENERAL FUND REVENUE	4,651,083.00	8,260,338.00	9,562,759.00	11,902,552.00	12,524,896.00
TRANSFERS-OTHER FINANCE SOURCE	19,400.00	28,281.00	1,450,000.00	-	-
TOTAL OTHER SOURCES	19,400.00	28,281.00	-	-	-
TOTAL GENERAL FUND REVENUE	4,670,483.00	8,278,619.00	11,012,759.00	11,902,552.00	12,524,896.00



The **General Fund** receives its revenue from a variety of sources as the graph illustrates. The largest source is from property taxes. The General Fund also realizes revenue from a variety of other revenue sources to lessen the burden and reliance on property taxes.

Other General Fund revenue sources are:

Property Taxes – The Town's ad valorem millage rate for fiscal year 2004/2005 is 4.70 mills. The millage rate has remained the same since fiscal year 2001/2002.

Fire Assessment Fee – The Town levies an annual fee to all property owners for fire services. The residential rate is \$260.00 whereas the non-residential rate varies from \$499 to \$19,942 depending on square footage.

Utility Taxes – The Town levies a 10% utility tax for the consumption of electricity, water and natural gas. The revenue generated from the water utility tax helps defray the cost of maintenance and repair to the Town's sanitary sewer system.

Franchise Taxes – The Town levies a 7% franchise tax for the consumption of electricity, natural gas and vehicle towing services. The franchise tax for the collection of waste is 3.76% residential and 10% commercial. The revenue generated from the waste franchise fee helps defray the cost of drainage projects.

License & Permits – The Town receives revenue for the issuance of Occupational licenses, sign permits and zoning fees.

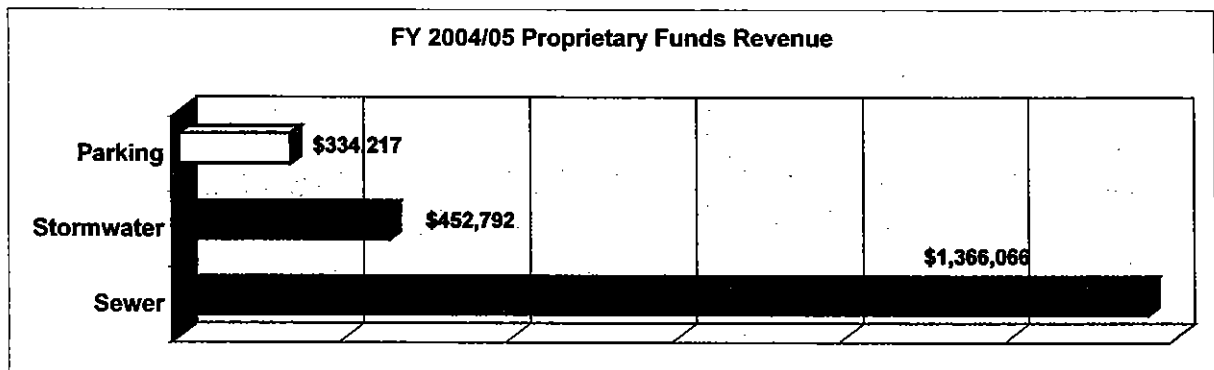
Intergovernmental Revenue – The Town receives revenue from the State of Florida for motor fuel, alcoholic beverage license, communications service tax, revenue sharing and sales taxes. The distribution of revenue is based on population and municipal assessed value per capita. In addition interlocal agreements are entered into with Broward County for partial funding of community programs.

Charges For Services – The Town of Lauderdale-By-The-Sea charges fees to the users of various services. Charges include parking permit fees, variance and site plan review fees and those detailed below.

The charge for tennis court fees and parking permits increased by 5% in keeping with the Commission's policy. Parking Meter rates have not increased in beach area.

Fines & Forfeitures – Revenue in this category includes the Town's share of fines collected by the County for traffic offenses and misdemeanors, parking and code enforcement fines

Miscellaneous Revenue – Revenue in this category is generated primarily from interest on investments and miscellaneous revenue (donations, reimbursements, copies, zoning maps, and advertisements). Interest income has dramatically decreased due to the current economic condition.



The **Proprietary Fund** consists of three funds and receives its revenue primarily from user's fees as the graph illustrates.

The largest revenue source is wastewater fees from the sewer fund.

Sewer Fund

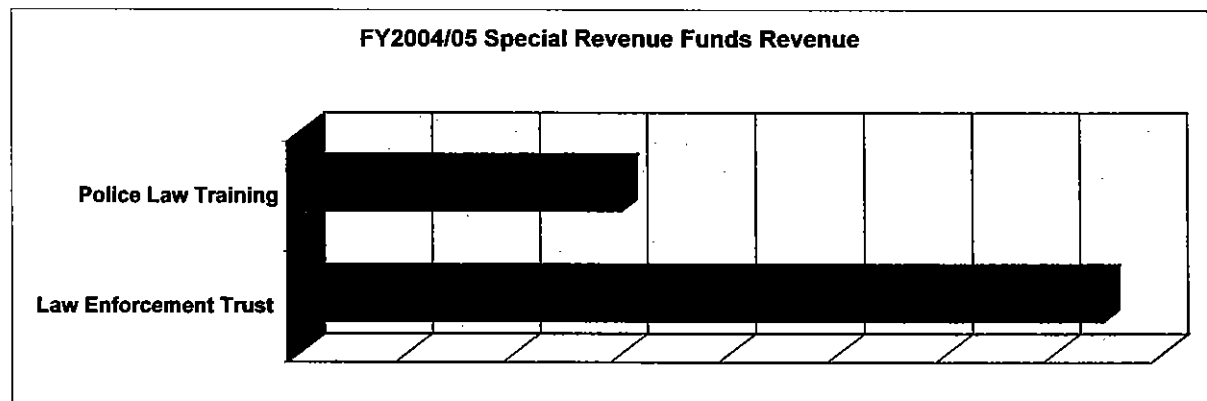
The monthly sewer fees range from \$7.60 for single family Multi-family and commercial accounts vary from \$7.60 to \$190.00 depending on the meter size. All customers pay \$3.00 consumption rate per 1,000 gallons over their monthly cap which is 2,000 gallons for single family and 1,000 gallons for multi-family and commercial.

Stormwater Fund

The annual stormwater fees is assessed to all property owners based on an equivalent stormwater unit (ERU) based on impervious area. A unit or 1 ERU is currently based on an average of 4,472 square feet of impervious area. The ERU for fiscal year 2004/2005 is \$3.00 per month.

Parking Revenue Improvement Fund

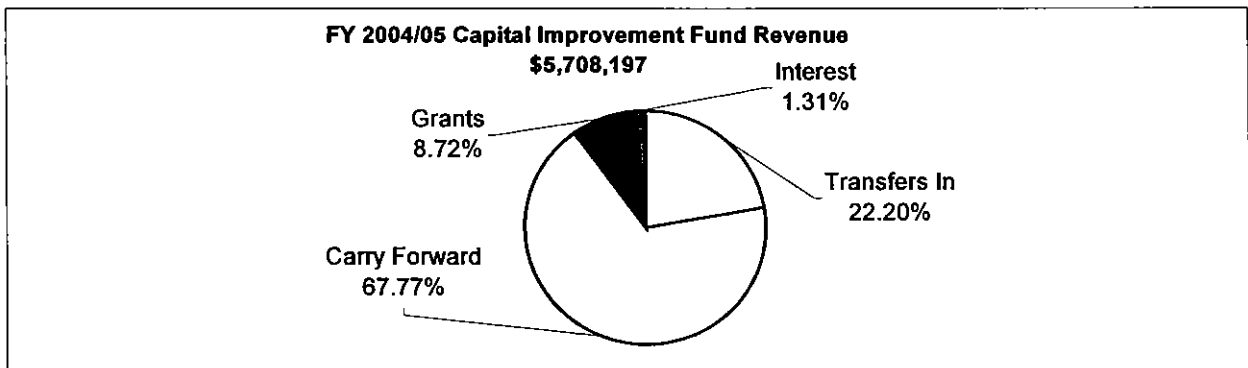
Parking Meter rates have not increased in the business district with parking rates ranging from \$.25 to \$.50 per ½ hour of parking.



The **Special Revenue Fund** consists of two funds and receives its revenue primarily from confiscations and parking fines.

Police Law Training Fund acquires its revenue from each paid traffic citation utilized to further the education of the Town's police officers or for mandatory training.

Police Law Enforcement Trust Fund acquires its revenue from the sale of police confiscated property utilized for specific non-recurring police or crime prevention expenditures.



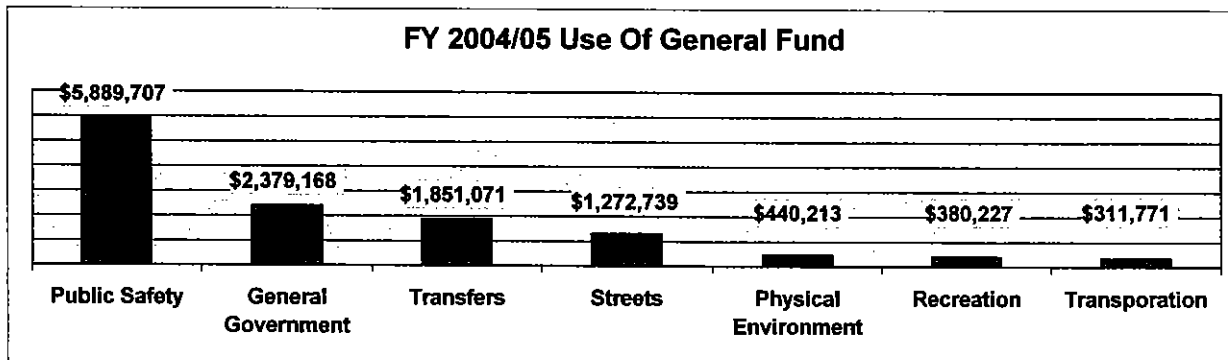
Capital Improvement Fund

The Capital Improvement Fund receives its revenue primarily from existing loan proceeds, fund balance and general fund transfers.

Transfers from the General Fund total \$1,267,222, reflecting an increase of approximately \$627,250, from fiscal year 2003/2004 amended budget.

Grants funds from Broward County total \$497,956, reflecting an increase of approximately \$458,142, from fiscal year 2003/2004 amended budget.

Carryforward fund balance for fiscal year 2004/2005 is \$3,868,019.



Expenditures By Function

General Fund – The \$12.5 million General Fund budget is used to fund costs for Public Safety, General Government, Physical Environment, Streets & Roads, Transportation, Recreation and Interfund Transfers.

The largest use of General Fund revenue is Public Safety – Public Safety costs make up 47.02% of General Fund expenditures. Public Safety is comprised of the Police, Fire, Fire Rescue and Development Services Departments.

The 2004/2005 Public Safety budget is \$5,889,707 reflecting an increase of \$64,452 from fiscal year 2003/2004 amended budget due to changes in townwide contractual fire and emergency medical services provided jointly by the Town's Volunteer Fire Department, Broward County Fire-Rescue and the Broward County Sheriff's Office.

The second largest use of General Fund revenue is General Government. General Government costs make up 19.00% of the Town's General Fund budget. The Commission, Non-Profit Donations,

Municipal Building-Chamber of Commerce, Executive - Town Manager/Administration,

Town Attorney and General budgets are categorized as General Government.

The 2004/2005 General Government budget is \$2,379,168 reflecting an increase of \$167,616 from fiscal year 2003/2004

amended budget. Expenditures that slightly increased the general government budget are; professional fees for consulting services, cost of health benefits, additional personnel, 5% salary increase for elected officials, and a 3.5% projected cost of living (COLA).

The third largest use of General Fund revenue is Interfund Transfers. Interfund transfers make up 14.78% of the Town's General Fund budget. These transfers are revenues dedicated for the operation or assistance in funding the below accounts.

Parking Fund – transfers are allocated from revenue received from parking meters proceeds in the business district.

Storm Fund – transfers are allocated from revenue received from waste franchise fees business district.

Sewer Fund – transfers are allocated from revenue received from water utility fees.

Capital Fund – transfers are allocated from a portion of ad valorem and other general fund revenues.

The 2004/2005 Interfund Transfers budget is \$1,851,071 reflecting an increase of \$651,182 from fiscal year 2003/2004 amended budget.

- o Transfer To Capital Fund \$1,267,222
- o Transfer To Parking Fund \$298,257.
- o Transfer To Stormwater Fund \$96,649.
- o Transfer To Sewer Fund \$188,943.

The following is the remaining use of General Fund by function:

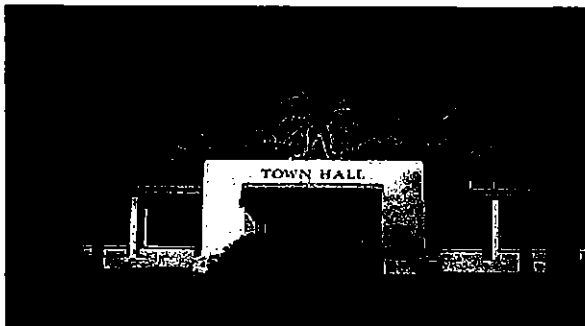
Streets & Roads – Streets & Roads makes up 10.16% of General Fund expenditures. The 2004/2005 Streets & Roads budget is \$1,272,739 reflecting a decrease of approximately \$9,582 from fiscal year 2003/2004 amended budget.

This decrease resulted from the completion of improvements to the Town's public areas.



Physical Environment – The Sanitation Recycling and Public Buildings budgets are all categorized as Physical Environment. Physical Environment makes up 3.51% of General Fund expenditures. The 2004/2005 Physical Environment budget is \$440,213 reflecting an increase of \$4,748 from fiscal year 2003/2004 amended budget.

This increase is the result of minor improvements to the Town's public buildings and an increase in recycling.

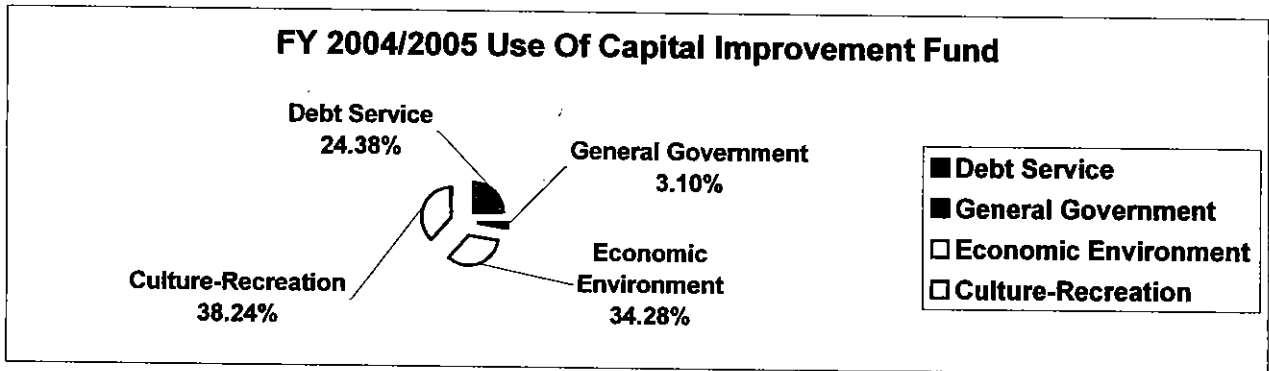


Transportation - Parking Enforcement expenditures are categorized as Transportation. Transportation makes up 2.49% of General Fund expenditures. The 2004/2005 Transportation budget is \$311,711 reflecting an increase of approximately \$17,655 from fiscal year 2003/2004 amended budget. This increase is a result of the increase cost of health benefits and projected 3.5% COLA increase.

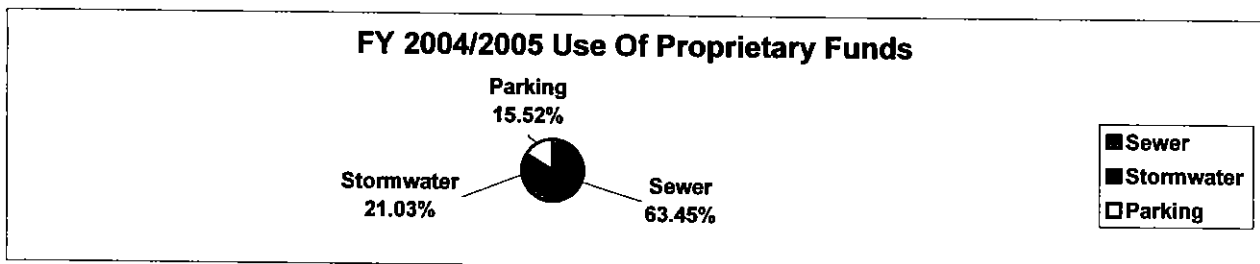
Recreation – The Beach and Recreation budgets are all categorized as Recreation. Recreation makes up 3.04% of General Fund expenditures. The 2004/2005 Recreation budget is \$380,227 reflecting a slight increase of \$ 60,998 from fiscal year 2003/2004 amended budget.

Major expenditures include townwide maintenance of the Town's public beach and the senior center activities.

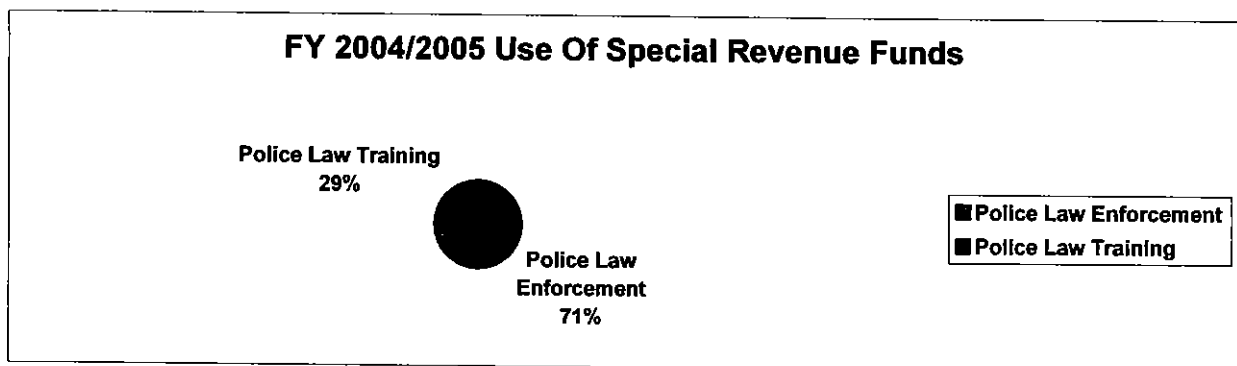




The 2004/2005 **Capital Improvement Fund** budget is \$5,708,197 reflecting a decrease of \$110,346 from fiscal year 2003/2004 amended budget. This decrease is the result of the completion of the Municipal Park Improvement projects.



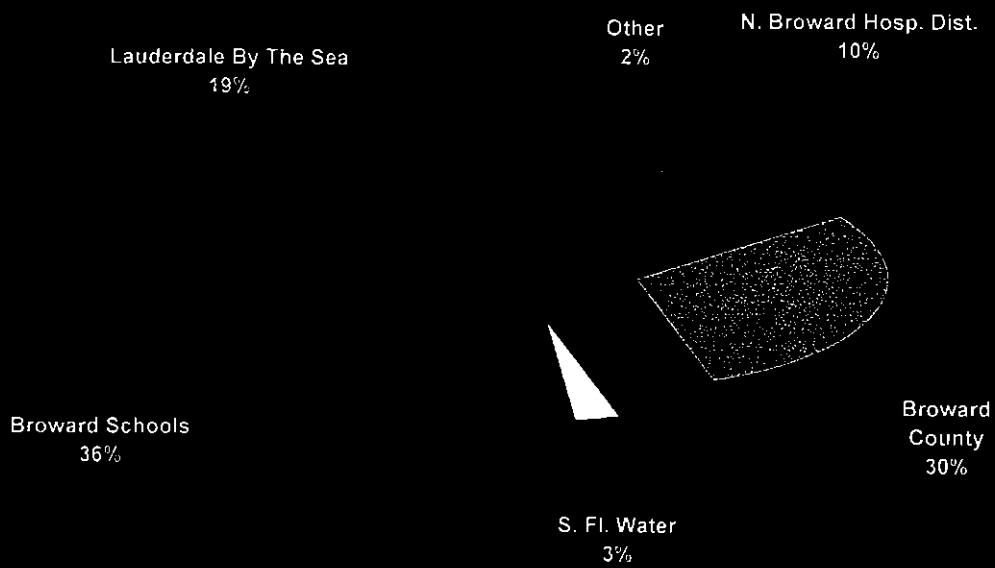
The 2004/2005 **Proprietary Funds** budget is \$2,153,075 reflecting a decrease of \$ 69,324 from fiscal year 2003/2004 amended budget. This decrease is the result of the completion of the rehabilitation of Hibiscus Pump Station in the Sewer Fund and deferring the El Mar Drainage Project in the Stormwater Fund. Expenses in the Parking fund remained stable.



The 2004/2005 **Special Revenue Funds** budget is \$5,230. The expenses in this fund have remained the same from fiscal year 2003/2004 amended budget. The expenses consist of \$1,500 for mandatory training of police officers and \$3,730 for the purchase of specialized equipment in the police department.

TOWN OF LAUDERDALE BY THE SEA

Where your 2003/2004 Tax Dollar Went



**Comparative Position Count (Funded Positions)
1999/2000 - 2004/2005**

POSITION TITLE	POSITION COUNT FY 99/00	POSITION COUNT FY 00/01	POSITION COUNT FY 01/02	POSITION COUNT FY 02/03	POSITION COUNT FY03/04	POSITION COUNT FY04/05
Legislative & Policy						
<i>Mayor</i>	1	1	1	1	1	1
<i>Vice-Mayor</i>	1	1	1	1	1	1
<i>Commissioner</i>	3	3	3	3	3	3
Total Commission	5	5	5	5	5	5
Administration						
<i>Town Manager</i>	1	1	1	1	1	1
<i>Assistant Town Manager</i>	1	1	1	1	1	1
<i>Town Clerk</i>	1	1	1	1	1	1
<i>Deputy Town Clerk</i>	1	1	1	1	1	1
<i>Public Information Officer</i>	0	0	0	0	0	1
<i>Senior Office Specialist</i>	2	0	0	0	0	0
<i>Executive Secretary</i>	0	1	1	1	1	1
<i>Office Specialist</i>	0	.5	.5	.5	.5	.5
<i>Finance Director</i>	1	1	1	1	1	1
<i>Accountant I</i>	1	1	1	2	2	2
<i>Accounting Specialist</i>	0	1	1	0	0	0
<i>Accounting Tech</i>	0	0	0	0	1	1
Total Administration	8	8.5	8.5	8.5	9.5	10.50
Attorney (Contracted)						
<i>Town Attorney</i>	1	1	1	1	1	1
Police (Contracted)						
<i>Police Chief</i>	1	1	1	1	1	1
<i>Administrative Captain</i>	1	0	0	0	0	0
<i>Lieutenant</i>	0	1	1	1	1	1
<i>Administrative Secretary</i>	1	0	0	0	0	0
<i>Administrative Specialist II</i>	0	1	1	1	1	1
<i>Community Service Aide</i>	0	1	1	1	1	1
<i>Sergeant</i>	3	4	3	4	4	4
<i>Detectives</i>	1	1	1	1	1	1
<i>Traffic Commander</i>	1	1	1	1	1	1
<i>Police Officers/Deputies</i>	11	11	18	18	18	18
Total Police	19	21	27	28	28	28

**Comparative Position Count (Funded Positions)
1999/2000 - 2004/2005**

POSITION TITLE	POSITION COUNT FY 99/00	POSITION COUNT FY 00/01	POSITION COUNT FY 01/02	POSITION COUNT FY 02/03	POSITION COUNT FY 03/04	POSITION COUNT FY 04/05
Fire-Fire Rescue (Contracted)						
Battalion Chief	1	1	1	1	1	1
Fire Administrator	0	0	0	0	0	1
Fire Inspector (Part-Time)	0	0	.5	.5	.5	0
Firefighters (Volunteers)	29	29	29	31	31	39
Firefighters/Paramedics	20	21	21	21	21	21.5
Total Fire Department	50	51	51.5	53.5	53.5	62.5
Public Works						
Municipal Services Director	1	1	1	1	1	1
Special Projects Coordinator	0	0	0	0	1	1
Executive Secretary	0	0	0	0	1	1
Maintenance Supervisor/Public Facilities	1	1	1	1	1	1
Maintenance Supervisor/Community Standards	0	0	1	1	1	1
Maintenance Worker II	3	4	4	4	5	5
Maintenance Worker I	3	3.5	5.5	5.5	6.5	6.5
Total Public Works	8	9.5	12.50	12.50	16.50	16.50
Development Services						
Director of Development Services	0	0	0	0	1	1
Zoning/Code Supervisor	0	0	1	1	1	1
Town Planner (Contracted)	1	1	1	1	1	1
Town Engineer (Contracted)	0	1	1	1	1	1
Administrative Secretary	1	0	0	0	0	0
Senior Office Specialist	0	1	1	1	1	1
Code Enforcement Officer	1	1	2	2	2	2
Fire Inspector *(See Fire)	.5	.5	0	0	0	0
Community Re-Development Coord.	1	1	0	0	0	0
Total Development Services	4.5	5.5	6	6	7	7
Parking Enforcement						
Parking Enforcement Supervisor	1	1	1	1	1	1
Office Specialist (Part-Time)	0	.5	.5	.5	.5	.5
Parking Enforcement Officers	2	2	3	3	3	3
F-T Meter Repair Technician	1	1	1	1	1	1
Total Parking Enforcement	4	4.5	5.5	5.5	5.5	5.5
Sewer Enterprise Fund						
Office Specialist	0	1	0	0	0	0
Maintenance Worker I (Part-Time)	0	.5	.5	.5	.5	.5
Total Sewer Enterprise Fund	0	1.5	.5	.5	.5	.5
Grand Total	99.5	107.5	117.5	120.5	126.5	135.50

Broward County Cities

Millage Rates Fiscal Years 2001, 2002, 2003, 2004, 2005

Municipality	Fiscal Year 00/01 Total Millage		Fiscal Year 02/03 Total Millage		Fiscal Year 04/05 Total Millage	Fiscal Year 04/05 Millage Ranking
Pembroke Park	8.2500	8.5000	8.5000	8.5000	8.5000	1
Margate	6.7266	7.1266	7.1680	7.0603	6.9800	2
Sea Ranch Lakes	6.5000	6.5000	6.5000	6.5000	6.9500	3
Hollywood	6.2999	6.8500	6.9163	6.9163	6.9163	4
Wilton Manors	6.5090	6.2467	6.5789	6.5140	6.7948	5
Miramar	6.9220	6.9226	6.8700	6.8700	6.7700	6
Deerfield Beach	6.2278	6.8506	6.8369	6.8301	6.7618	7
Lauderdale Lakes	4.9500	4.9500	5.7924	6.5237	6.7065	8
Hallandale	6.9870	6.7480	6.7480	6.7480	6.5456	9
Tamarac	5.999	5.999	5.999	6.4549	6.4096	10
Dania	5.8300	5.7911	6.3900	6.3900	6.3900	11
Sunrise	6.3700	6.2750	6.2500	6.2370	6.2240	12
North Lauderdale	5.6792	5.6792	5.8409	5.7982	6.0893	13
Lauderhill	5.6000	5.6000	5.8200	5.8200	6.0200	14
Cooper City	5.8570	5.8570	6.1870	7.0020	5.9710	15
Oakland Park	5.2126	5.9715	5.9715	5.9715	5.8868	16
Fort Lauderdale	5.5664	5.8409	5.2685	5.1970	5.7698	17
Davie	6.0089	5.7911	5.7442	5.6184	5.6297	18
Lazy Lake	N/A	7.0000	6.3312	5.4400	5.3994	19
Coconut Creek	5.0959	5.3177	5.3107	5.2879	5.3408	20
Lauderdale-By-The-Sea	3.8500	4.7000	4.7000	4.7000	4.7000	21
Pembroke Pines	3.9340	4.4597	4.4597	4.5990	4.5990	22
Plantation	3.8535	4.0000	4.0000	4.2500	4.3500	23
Coral Springs	4.4949	4.4906	4.3943	4.2846	4.2639	24
Pompano Beach	5.1000	4.9500	4.8888	4.3000	4.2430	25
Parkland	4.1000	4.1000	4.1000	4.1000	4.1000	26
Lighthouse Point	4.0200	3.8900	4.1308	3.9669	3.8860	27
Hillsboro Beach	3.9600	3.6500	4.0390	3.5650	3.2358	28
Southwest Ranch	N/A	3.0000	3.0000	3.0000	3.0000	29
Weston	1.5235	1.5235	1.5235	1.5235	1.5235	30

Town of Lauderdale-By-The-Sea

Consolidated Budget Summary By Fund

Fiscal Year 2004 - 2005

The table below consolidates the fiscal year 2004-2005 budgets into fund types and presents revenues and expenditures by category. Following the table is a listing, which itemizes the operating budgets included in each fund type.

Revenues	<u>GOVERNMENTAL FUNDS</u>		Special	Proprietary	Grand
	General	Capital	Revenue		
	Fund	Fund	Funds	Funds	Total
Property Taxes	6,490,947.00	-	-	-	6,490,947.00
Assessment Fees	2,132,157.00	-	-	-	2,132,157.00
Utility Taxes	745,163.00	-	-	-	745,163.00
Franchise Fees	568,964.00	-	-	-	568,964.00
Licenses & Permits	84,523.00	-	-	-	84,523.00
Intergovernmental Revenue	1,101,991.00	-	-	-	1,101,991.00
Charges For Services	570,170.00	-	-	1,412,960.00	1,983,130.00
Fines & Citations	536,702.00	-	-	-	536,702.00
Miscellaneous	294,279.00	572,956	3,635.00	10,939.00	881,809.00
Interfund Transfers	-	1,267,222	-	583,849.00	1,851,071.00
Total Revenues	12,524,896.00	1,840,178.00	3,635.00	2,007,748.00	16,376,457.00
Beginning Fund Balance	-	3,868,019	1,595.00	145,327.00	4,014,941.00
Total Available Resources	12,524,896.00	5,708,197.00	5,230.00	2,153,075.00	20,391,398.00
Expenditure					
General Government	2,073,008.00	1,743,862.00			3,816,870.00
Public Safety	5,889,707.00	-	5,230.00		5,894,937.00
Physical Environment	440,213.00			1,748,326.00	2,188,539.00
Transportation	311,771.00	1,046,156.00		198,916.00	1,556,843.00
Recreation	380,227.00	961,194.00			1,341,421.00
Streets	1,272,739.00	1,956,985.00			3,229,724.00
Capital Improvements Projects					-
Debt Service	306,160.00				306,160.00
Depreciation					-
Interfund Transfers	1,851,071.00				1,851,071.00
Total Expenditures	12,524,896.00	5,708,197.00	5,230.00	1,947,242.00	20,185,565.00
Ending Fund Balance/Retained Earm	-	-	-	205,833.00	205,833.00
Total Appropriated Resources	12,524,896.00	5,708,197.00	5,230.00	2,153,075.00	20,391,398.00

SPECIAL REVENUE FUNDS:	Police Law Enforcement Trust Fund, Police Law Training Fund
PROPRIETARY FUNDS:	Sewer Fund, Stormwater Fund, Parking Revenue Improvement Fund

FUND BALANCE

General and Capital Improvement Funds - The fact the Town is an oceanside community demands that reserves are adequate to be responsive to the needs of our citizens and public. For the past several years the Town has been earmarking the year-end fund balance pertaining to general fund as emergency reserves to address an unanticipated catastrophic event or economic decline without disturbing the current level of services. The other funds year-end balanced are briefly described below.

Special Revenue Funds – The year-end balances are used to fund non-recurring expenses or mandatory training in future years for the police department in the event of a budget shortfall.

Proprietary Funds – The retained earnings are used to fund improvements to the sewer, stormwater and parking systems to ensure that the proprietary funds are a self sufficient without the need to be subsidized by the general fund.

The chart below depicts the unaudited fund balances at year-end September 30, 2004 for fiscal year 2003-2004. Funds balances exist as a result of cost containment efforts as per management directive and/or revenues collected greater than budgeted. These funds enable the Town to continue future projects without the need to incur further debt obligations.

Projected Changes In Fund Balance For Fiscal Year End - 2003/2004

	<u>General</u>	<u>Capital</u>	<u>Special Revenue</u>	<u>Sewer</u>	<u>Stormwater</u>	<u>Parking</u>	<u>Totals</u>
Beginning Fund Balance FY 03/04	-	4,438,396	1,595	327,360	-	-	4,767,351
Revenues	11,902,551	757,576	46,933	1,354,885	85,132	374,666	14,521,742
Expenses	10,356,378	3,340,559	1,500	816,926	125,686	83,069	14,724,119
Changes in Revenues/Expenses	1,546,172	1,855,414	47,028	865,318	(40,555)	291,597	4,564,974
Ending Fund Balance for FY 03/04	1,546,172	1,855,414	47,028	865,318	(40,555)	291,597	4,564,974

CARRY FORWARD BALANCES

Fund Balance (also known as cash carry forward) is the accumulation of revenues exceeding expenditures. Not all amounts of fund balance are available for appropriation. Portions of fund balance are noted on the balance sheet as "reserved" or "designated" for a specific purpose. The unreserved portion of fund balance is that amount which is available for appropriation in the subsequent fiscal year. Fiscal year 2004/2005 budgeted carry forward balances are listed below.

<u>Carry Forward Balances (Unreserved Fund Balances)</u>	
<u>Fund Type/Name</u>	<u>FY 04-05</u>
<u>Special Revenue Funds</u>	
Police Law Training	230
Police Law Enforcement Forfeiture	1,365
<u>Proprietary Fund</u>	
Stormwater Fund	145,327
<u>Governmental Fund</u>	
Capital Improvement Fund	3,868,019
Total 04-05 Carry Forward – All Funds	4,014,941

Projected Fund Balance

Fiscal Year 2004 - 2005

The chart below depicts the projected fund balance at September 30, 2005 for fiscal year 2004-2005. Revenues are projected to be collected at 97.5% whereas expenditures are projected to be expensed at 95%. Mid year budget meetings are held with departments and if necessary management issues directives based on current trend of revenue collection and expenditures.

Projected Funds Balances Changes For Fiscal Year 2004-2005			
	Unaudited 9/30/04 Ending Balance FY 2003/2004	Change	FY2004/2005
Governmental Funds	3,401,586.00	455,827.00	3,857,413.00
Special Revenue Funds	47,028.00	131.00	47,159.00
Proprietary Funds	1,116,330.00	53,827.00	1,170,157.00
Totals	4,564,944.00	509,785.00	5,074,729.00
GOVERNMENTAL FUNDS: General Fund, Capital Improvement Fund			
SPECIAL REVENUE FUNDS: Police Law Enforcement Trust Fund, Police Law Training Fund			
PROPRIETARY FUNDS: Sewer Fund, Stormwater Fund, Parking Revenue Improvement Fund			

DEBT ADMINISTRATION

Although, The Town's Charter makes no reference to limitation of general obligation debt, the Administrative Policy is to limit the Town's general obligation debt to 10% of the Town's total reported assessed valuation. Currently, the Town has three long term bank loans with a maturity date of September 2011, which were obtained, to provide additional funding for major capital improvement projects, land and property acquisition.

Principle and interest payments are budgeted in the appropriate fund. The approximate balances by fund are listed below in addition to the approximate total annual principal and interest payments.

Governmental Type Funds Bank Loan Balances By Fund	September 30, 2004	Annual Principal/Interest Payments
General Fund	1,107,563	306,159
Capital Fund	8,419,403	1,391,382

Proprietary and special revenue funds have no outstanding obligations. The following chart demonstrates the debt payments as a percent of debt compared to the Towns property assessed valuation for the past five years for governmental funds.

General & Capital Improvement Funds Debt - % Of Assessed Value

Fiscal Year	Property Assessed Valuation	Debt Service Payments	Debt Payment % of Assessed Valuation
2000/2001	526,839,586	39,359	.0075%
2001/2002	996,045,894	1,294,246	.1299%
2002/2003	1,141,197,502	1,516,816	.1329%
2003/2004	1,259,147,594	1,697,544	.1348%
2004/2005	1,453,739,511	1,697,544	.1168%

The Town has no General Obligation bonds outstanding. The balance of the outstanding bond debt, which was issued in 1967 to finance the Town's sanitary sewer system, was retired in 1997 leaving the Town of Lauderdale-By-The-Sea free of bond debt. The following chart demonstrates the debt millage in prior years.

**Town of Lauderdale-By-The-Sea
Comparison Of Debt Levied
Last Ten Fiscal Years**

Fiscal Year	Operating Millage	Debt Millage	Total Millage
1995-1996	4.9043	0.0000	4.9043
1996-1997	4.8500	0.0000	4.8500
1997-1998	3.8500	0.0000	3.8500
1998-1999	3.8500	0.0000	3.8500
1999-2000	3.8500	0.0000	3.8500
2000-2001	3.8500	0.0000	3.8500
2001-2002	4.7000	0.0000	4.7000
2002-2003	4.7000	0.0000	4.7000
2003-2004	4.7000	0.0000	4.7000
2004-2005	4.7000	0.0000	4.7000

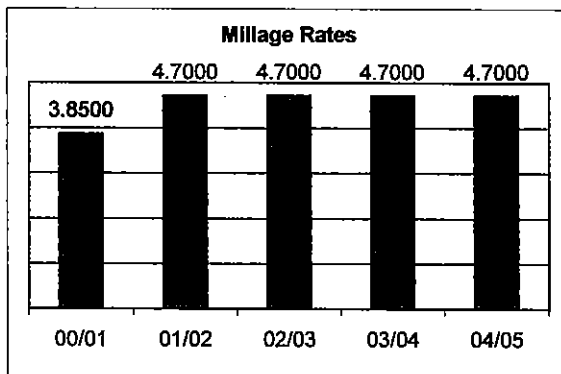
Fiscal Year 2004/2005 Revenue and Expenditure Summaries By Fund

The revenue estimates are based on information received from local and state government agencies, the respective companies, rate studies and the expected growth and historical trends.

GENERAL FUND

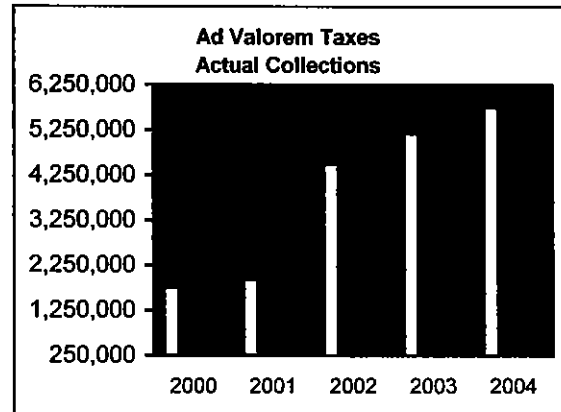
AD VALOREM REVENUE

The Broward County Property Appraiser sets the assessed value of the property and certifies the tax roll to the Town. The Town then sets the millage rate at which the property owners are taxed.



Each mill generates \$1 of tax revenue for every \$1,000 of assessed property value. For 2004/2005, the Broward County Property Appraiser certified the Town's taxable value at the amount of \$1,453,739,511. This is an increase of \$180,226,237 in the Town's tax base over last year.

The State of Florida's TRIM Bill (Truth in millage) mandates an adjustment in the millage to prevent local governments from receiving additional revenue as a result of increased assessments to existing properties. This adjusted millage is called the "rolled-back rate".



Because of the increase in the Town's tax base, the current millage rate of 4.70 will generate approximately \$6,832,576 in ad valorem tax revenue, whereas in fiscal year 1993/1994 The Town's adopted millage of 4.5743 only generated \$1,168,677 in ad valorem revenue.

The Town budgets no more than 95% allowing for the possibility of actually receiving less. The Town anticipates collecting \$6,490,947 in 2004/2005, which is \$733,843 more than fiscal year 2003/2004 amended budget.

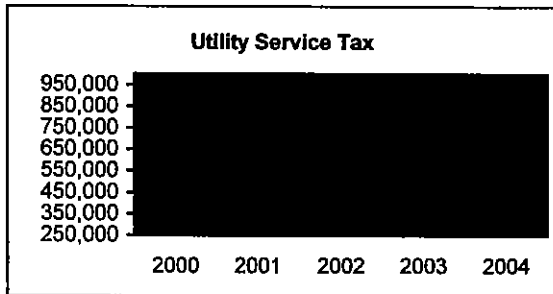
FIRE ASSESSMENT FEE

The Town levies an annual fee to all property owners for fire services. The fiscal year 2004/2004 residential rate is \$260.00 whereas the non-residential rate varies from \$499. to \$19,942 depending on square footage.

The Town anticipates collecting \$2,132,157 in fire assessment fee, which is \$55,860 more than fiscal year 2003/2004 amended budget.

UTILITY SERVICE TAX REVENUE

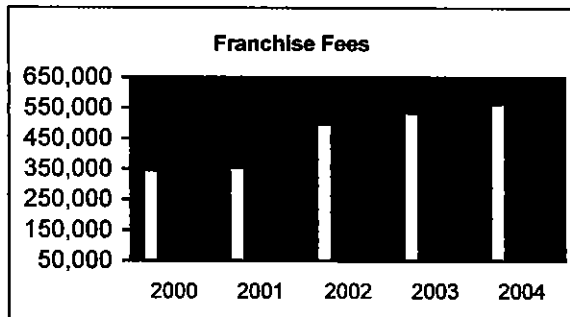
The Town of Lauderdale-By-The-Sea levies a ten percent utility service tax. The Town levies a utility tax on the consumption of electricity, water and natural gas.



Electric utility fees generate the majority of utility revenue. The Town expects to collect \$745,163 in franchise tax revenue in fiscal year 2004/2005, which is \$14,595 less than fiscal year 2003/2004 amended budget.

FRANCHISE FEES

The Town levies a 7% franchise tax for the consumption of electricity, natural gas and vehicle towing services. The franchise tax for the collection of waste is 3.76% residential and 10% commercial. The revenue generated from the waste franchise fee helps defray the cost of drainage projects.



Electric franchise fees generate the majority of franchise revenue. The Town expects to collect \$534,297 in franchise fees in fiscal year 2004/2005, which is \$4,211 more than fiscal year 2003/2004 amended budget.

OCCUPATIONAL LICENSES - PERMITS

The revenue received from issuing licenses and to Town businesses is estimated in

fiscal year 2004/2005 based on license costs, historical and recent collection trends.

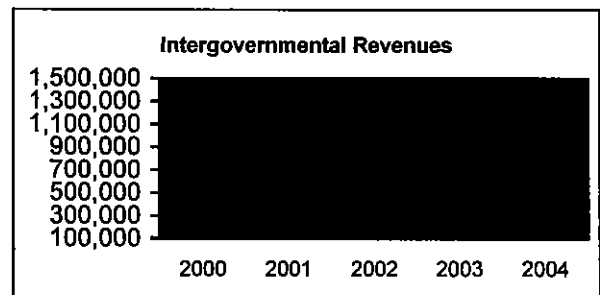
BUILDING PERMITS

In FY 1995/96 the Town of Lauderdale By The Sea contracted with Broward County for Building Department and Inspection Services. Broward County receives the revenue generated from the issuance of building permits as funding for their services to the Town. The Town continues to collect sign permit fees associated with occupational licenses. The Town expects to collect \$84,523 in license and permit fees in fiscal year 2004/2005, which is \$3,950 more than fiscal year 2003/2004 amended budget.

INTERGOVERNMENTAL REVENUES

The Town receives intergovernmental revenue from the State of Florida. The State of Florida shares motor fuel, telecommunication service tax, alcoholic beverage license, sales tax, and cigarette tax included in the state revenue sharing revenues with local governments on the basis of population and municipal assessed value per capita. The majority of intergovernmental revenue is generated by telecommunication services tax representing 36.42%.

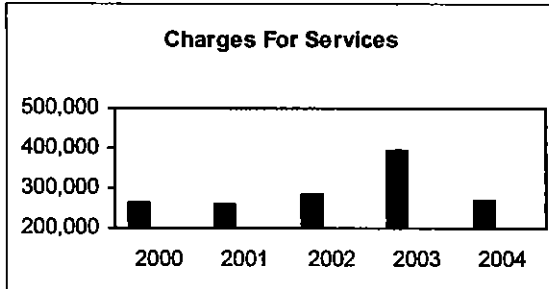
In addition to state shared revenues, the Town collects revenue from Broward County as part of interlocal agreements for recyclable materials, senior center activities and the community bus program.



In fiscal year 2004/2005, the Town expects to collect \$1,101,991 in intergovernmental revenues, which are \$70,122 more than fiscal year 2003/2004 amended budget.

CHARGES FOR SERVICE

The Town of Lauderdale-By-The-Sea charges fees to the users of various services. Fees include tennis court, parking permits, sewer fees, transport fees, various site plan review fees and parking meters.



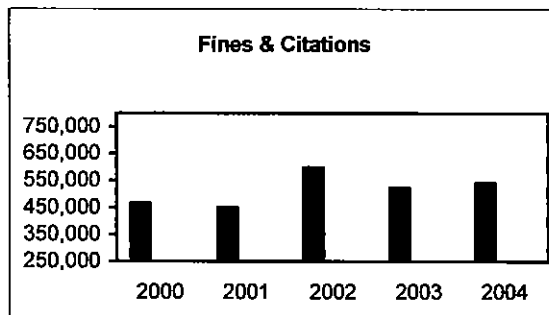
Tennis Court, Shuffle Board, Parking Permits

Tennis court fees, shuffleboard court fees and parking permits increased by 5% in keeping with the Commission's policy. The Town expects to collect \$39,861 in charges for service during FY 2004/05, which is \$6,556 less than fiscal year 2003/2004 amended budget.

Parking Meter Revenue

The parking meter fees have not increased from fiscal year 2003/2004. The Town expects to collect \$232,052 in parking meter revenue during fiscal year 2004/2005, which is \$8,874 more than fiscal year 2003/2004 amended budget.

FINES & CITATIONS

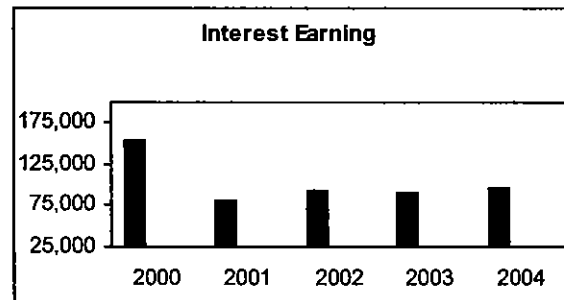


This revenue category includes parking, zoning and code enforcement fines which are collected by the Town. Citations and fines are used to offset Parking and Code Enforcement expenses. The Town expects

to collect \$536,702 in Fines & Citations during FY 2004/2005, which is \$4,627 less than fiscal year 2003/2004 amended budget.

INTEREST ON INVESTMENTS

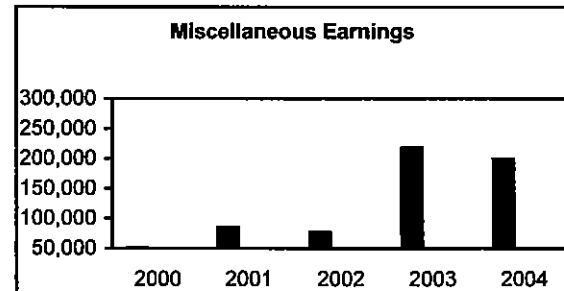
The revenue generated on investments is estimated based on the investment market and cash flow forecasts. Interest income is estimated based on the investment market and cash flow forecasts. Interest income has decreased over the past year due to economic conditions.



The Town anticipates collecting \$94,539 in interest income during FY 2004/2005, which is \$4,933 more than fiscal year 2003/2004 amended budget.

MISCELLANEOUS REVENUE

Revenue in this category is generated primarily from rent and miscellaneous income (donations, copies, advertising, insurance and utility reimbursement). Insurance and utility reimbursements are those expenses reimbursed by contract.



The Town anticipates collecting \$ 199,740 in miscellaneous income during FY 2004/2005, which is \$18,603 less than fiscal year 2003/2004 amended budget.

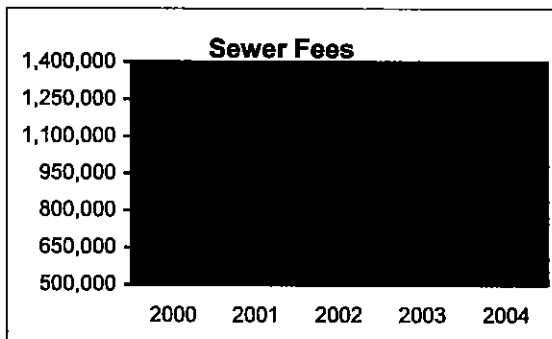
Proprietary Funds

SEWER FUND

Sewer Fees

The current monthly sewer fees range from \$7.60 for single family and multi-family. Commercial accounts vary from \$7.60 to \$190.00 depending on the meter size. All customers pay \$3.00 consumption rate per 1,000 gallons over their monthly cap, which are 2,000 gallons for single family and 1,000 gallons for multi-family and commercial. There was no rate change for fiscal year 2004/2005.

Sewer rates are reviewed annually. Any increase passed on to the Town by the City of Pompano is passed on to the consumer to eliminate General Fund subsidy. The Town expects to collect \$1,172,000 in sewer fees during fiscal year 2004/2005.



STORMWATER FUND

Stormwater Fees

The current monthly stormwater is \$3.00 for fiscal year 2004/2005. The monthly stormwater fee is assessed to all property owners based on an equivalent stormwater unit (ERU) based on impervious area. A unit or 1 ERU is currently based on an average of 4,472 square feet of impervious area.

General Fund continues to subsidize this fund in order to provide maintenance and improvement to the stormwater system.

These rates will be reviewed in an attempt to reduce the General Fund subsidy. The Town expects to collect \$ 209,000 in stormwater utility fees during FY 2004/05.

PARKING REVENUE IMPROVEMENT FUND

Parking Meter Revenue

Parking Meter rates have not increased in the business district with parking rates ranging from \$.25 to \$.50 per ½ hour of parking.

In 1998, the Town Commission adopted a policy whereby revenue generated from parking meters in the business district is dedicated to fund parking improvements or property acquisition. The Town expects to collect \$298,257 in Parking Meter Revenue during fiscal year 2004/2005, which is \$3,003 less than fiscal year 2003/2004 amended budget.

Special Revenue Funds

This revenue category maintains two funds. These funds are evaluated annually and undesignated fund balances are used for expenditures as approved by the Town Commission.

POLICE LAW ENFORCEMENT TRUST FUND

This fund derives its revenue from confiscation of property or cash. Funds are used to offset non-recurring law enforcement expenses as approved by the Town Commission. In fiscal year 2003/2004 the police department, Broward County Sheriff's Office confiscated \$300,585.

POLICE LAW TRAINING FUND

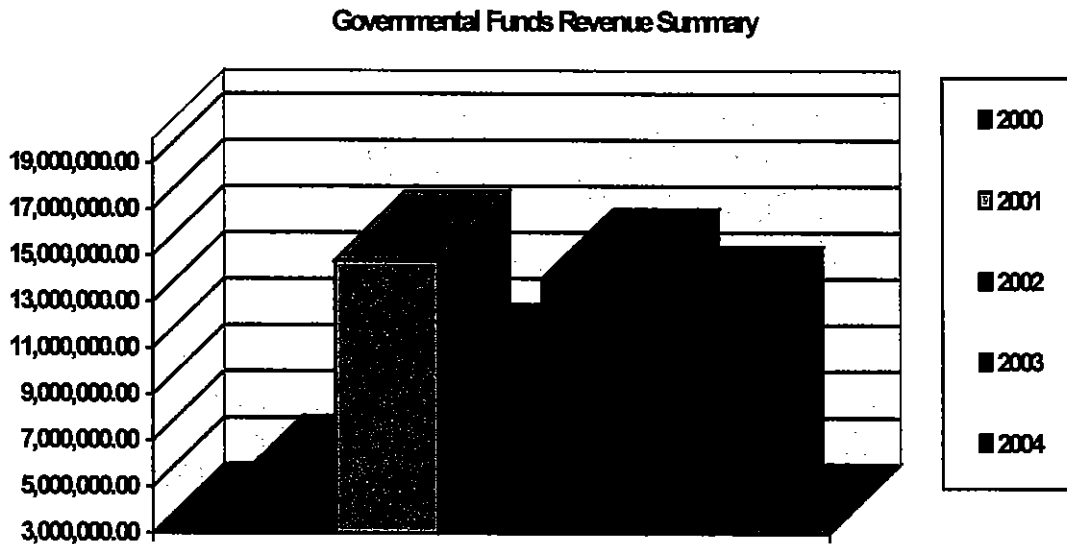
This fund derives its revenue from traffic offenses and misdemeanors. The Town's share of fines is collected by Broward County. Fines are intended to deter violations of law. These funds are used to offset law enforcement training expenses as approved by the Town Commission.

Town of Lauderdale-By-The-Sea

Governmental Type Funds Revenue Summary

General and Capital Improvement Fund

FISCAL YEAR	TAXES & ASSESS- FEES	FRANCHISE & UTILITY METERS	PARKING METERS	LICENSES & PERMITS	INTER GOVERN- MENTAL	CHARGES FOR SERVICES	FINES & FORFEITS	INTEREST & MISC.	TRANSFERS & OTHER SOURCES	TOTAL
1999/00	1,761,322	987,577	196,212	25,880	396,260	30,837	465,520	300,891	891,560	5,056,059
2000/01	1,940,633	1,002,016	202,813	49,506	419,390	61,963	448,663	277,178	10,394,512	14,796,674
2001/02	4,814,158	1,278,311	193,238	57,984	782,103	66,905	599,220	349,765	1,730,833	9,872,517
2002/03	5,531,092	1,298,731	207,856	67,035	1,885,313	76,198	521,886	290,359	4,134,115	14,012,585
2003/04	7,833,401	1,324,511	220,660	800,573	1,157,670	172,705	541,329	385,738	639,972	12,356,559



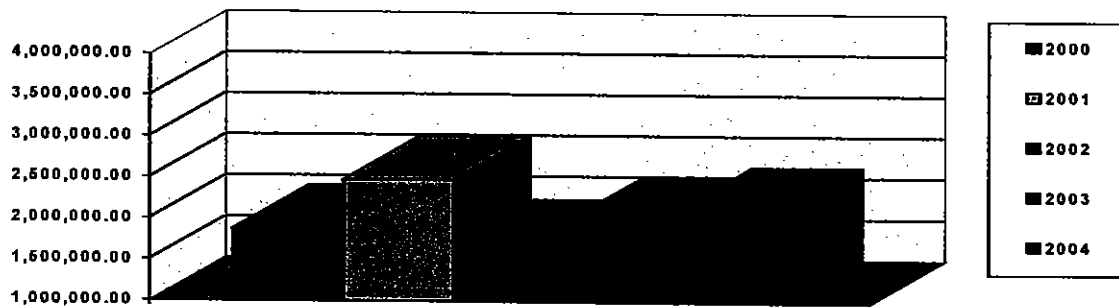
Town of Lauderdale-By-The-Sea

Proprietary Funds Revenue Summary

Sewer, Stormwater & Parking Funds

FISCAL YEAR	CHARGES FOR SERVICES	INTEREST EARNINGS	MISCELLANEOUS REVENUES	OTHER FINANCE SOURCE	INTERFUND TRANSFER	TOTAL
1999/00	921,348	9,219	-	600,000	348,325	1,878,892
2000/01	1,178,406	43,786	-	-	1,261,561	2,483,753
2001/02	1,233,487	19,922	-	-	462,266	1,715,675
2002/03	1,436,362	13,375	-	-	525,801	1,975,538
2003/04	1,546,486	11,848	-	-	559,917	2,118,251

Proprietary Funds Revenue Summary

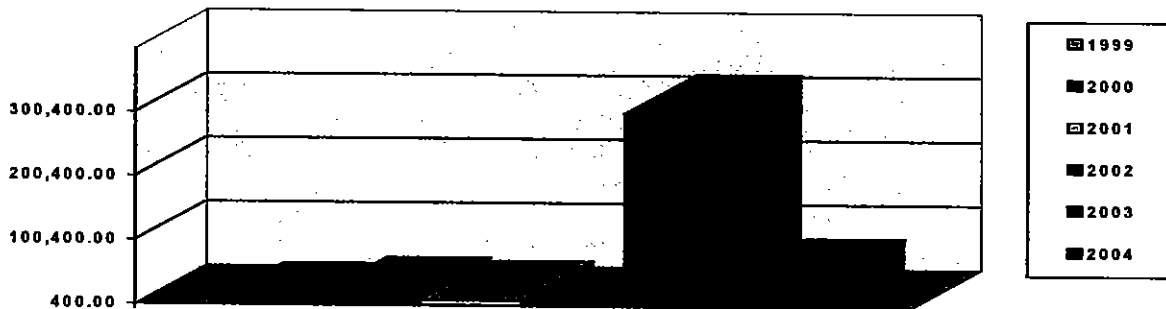


Special Revenue Funds Revenue Summary

Police Law Training and Police Law Enforcement Funds

FISCAL YEAR	FINES & FORFEITURES	INTEREST EARNINGS	TOTAL
1999/00	13,460	281	13,741
2000/01	8,788	366	9,154
2001/02	-	437	437
2002/03	300,585	1,798	302,383
2003/04	43,599	3,334	46,933

Special Revenue Fund Revenue Summary

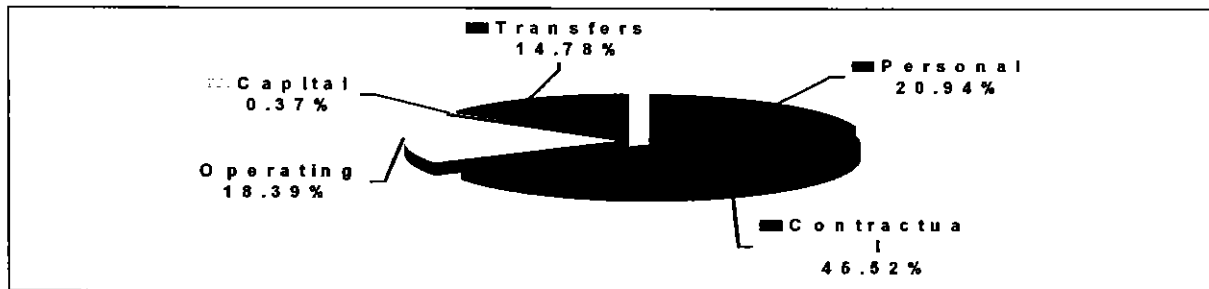


Fiscal Year 2004/2005 General Fund Expenditure

The Town government is organized into departments along functional lines and operates under the "Commission-Manager" form of government. Total general fund expenditures are presented by department and object. The budget for fiscal year 2004/2005 is a balanced budget. Whereas, budgeted expenditures of \$12,524,896 equal budgeted revenues. Undesignated fund balance was not utilized, as the revenue inflows are sufficient to cover the outflow of expenditures.

The General Fund budget for fiscal year 2004/2005 has increased by approximately 8.41% from fiscal 2003/2004 amended budget. This is a result of an increase of approximately 54% in interfund transfers primarily the Capital Improvement Fund. This allows for major improvement projects and lessens the burden of making the promissory note debt payment. Other increases are reflected in contractual obligations, additional staff, cost of health benefits and general liability insurance. Approximate changes are reflected in the graph below.

	FY 2003-2004 Final Budget	FY 2004-2005 Adopted Budget	% Of Change
Personal Services & Benefits	\$ 2,510,351	\$ 2,556,829	2.25%
Contractual Services	\$ 5,447,232	\$ 5,756,967	5.69%
Operating	\$ 2,256,662	\$ 2,303,329	2.07%
Capital Outlay	\$ 138,743	\$ 46,700	-66.34%
Interfund Transfers	<u>\$ 1,199,889</u>	<u>\$ 1,851,071</u>	<u>54.27%</u>
Total Budget	<u>\$11,552,877</u>	<u>\$12,524,896</u>	



Historically general fund expenditures have increased no more than 5%. The largest use of general fund in the fiscal year 2004/2005 budget are townwide services related to public safety consisting of Fire, Fire Rescue, Police Protection and Development Services which represents approximately 44.61% of total general fund expenditures. Public Safety services reflect an increase of 1.1% from the 2003/2004 amended budget. The budget reflects the elimination of the MSTU and MSBU in the northern part of town and the transition of fire and fire rescue services to be provided by the Broward County Sheriff Fire Rescue.

The second largest use of general fund or approximately 19.00% of total general fund expenditures are the General Government functions reflecting an increase of 7.5% from 2003/2004 amended budget. The budget reflects increase of staffing levels, increase in cost of fringe benefits, operating expenses, professional fees for various studies and consulting services. Streets and Roads continues to be funded at a higher level to be able to maintain the Town's public areas by planting additional trees and by maintaining completed townwide landscape projects.

Personal Services

Personal services account for approximately 20.94% of the total general fund proposed budget for fiscal year 2004-2005. Personnel services expenditures have been budgeted to reflect a 5% increase for elected officials and a COLA increase for Town employees. Increases in health benefits and general liability insurance premiums were budgeted accordingly. The budget reflects an increase in staffing for the department of Administration, the department of Fire and Fire Rescue.

Contractual Services

Contractual services account for approximately 44.52% of the total general fund proposed budget for fiscal year 2004-2005. Total contractual services have increased as a result of the consumer price index (CPI) or existing contractual obligations. The Broward County Sheriff's Office provides townwide police, emergency medical and fire services.

The budget reflects the elimination of the MSTU-MSBU as payment for Fire and Fire Rescue services for the north part of Town. These services will be paid directly to Broward County Sheriff's Fire Rescue. Additional funding has been provided for evaluation and appraisal reports, conceptual plans for grant proposals, planning and municipal support studies, grant, legislative consultant and a Webmaster.

Operating

Operating expenses account for approximately 18.39% of the total general fund proposed budget for fiscal year 2004-2005. Total operating expenses have decreased approximately 46.33%. Existing maintenance agreements and service agreements were budgeted accordingly. Additional funding has been provided for additional landscape, painting and maintenance of public facilities, and funding to maintain the Town's public areas.

Capital Outlay

Capital Outlay expenditures account for approximately .37% of the total general fund proposed budget for fiscal year 2004-2005. Expenditures are made as equipment needs to be replaced or becomes outdated.

Interfund Transfers

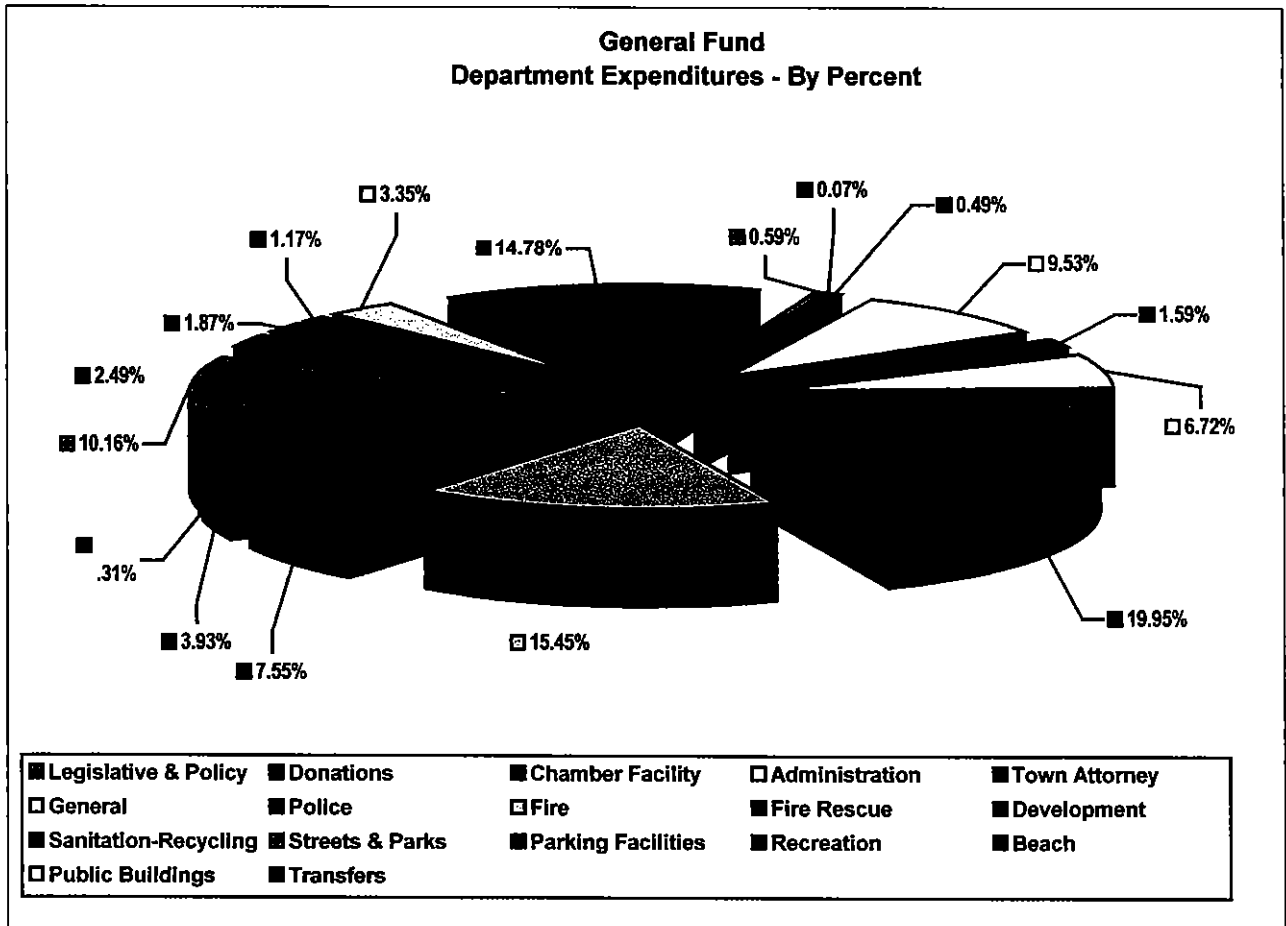
Interfund Transfers account for approximately 14.78% of the total general fund proposed budget for fiscal year 2004-2005. Interfund transfers have increased approximately 54.27% from fiscal year 2003-2004. Detailed proposed transfers for fiscal year 2004/2005 are below. The largest increase is reflected in the capital improvement fund, which represents approximately 68.46% of total interfund transfers.

- Transfer To Capital Fund \$ 1,267,222.
- Transfer To Parking Fund \$ 298,257.
- Transfer To Stormwater Fund \$ 96,649.
- Transfer To Sewer Fund \$ 188,943.

General Fund Expenditures By Budgetary Department

\$12,524,896

The Town's General Fund is broken down by and budgeted at the department level.



Legislative - Commission

Salary increase for Mayor & Commissions.
Funding for training and upgrade repair of audio equipment.

Executive - Town Manager/Administration

Cost of living salary increase for non-union and management employees.
Funding for public information officer, election poll workers, and reprint of codebooks.

Town Attorney

Increase in Town Attorney retainer fee.

General Government

Increase in workers compensation and general insurance premiums.
Funding for additional service hours of the townwide Community Bus Program.

Police Department

Increase in contractual obligation for police services and building utilities.

Fire and Fire Rescue Department

Funded townwide contractual obligation for fire and fire services.

Development Service

Funding for comprehensive plan amendments, geographic information database and support services related to zoning and code activities.

Sanitation

Increase in contractual obligation for recycling services.

Public Buildings

Increase in utility costs due to increase cost by City of Fort Lauderdale, City Of Pompano and Florida Power and Light. Increase in building capital outlay for the replacement of the carpet and blinds in Town Hall.

Public Works, Streets, Parks & Roads

Funding of the Adopt A Tree Program.
Increase funding for landscaping and maintenance of streets, parks and roads.
Funding for the purchase of machinery and equipment.

Parking Facilities

Funding for parking enforcement vehicles.

Recreation

Funding of Senior Center contractual services.

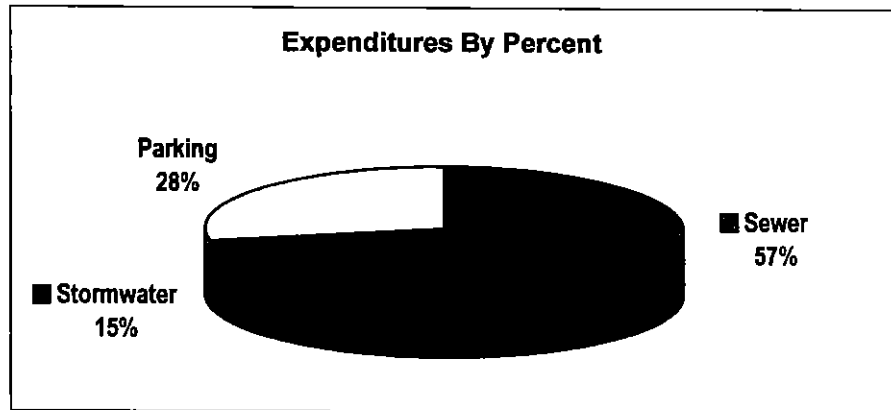
Beach

Increase in contractual obligation maintenance of the beach areas.

Proprietary Funds

\$2,153,075

The Town's Enterprise Fund is broken down by and budgeted by fund.



Sewer Fund

Funding for emergency repairs, telemetry of the pump stations and sewer line maintenance and repairs

Stormwater Fund

Funding for drainage plans and the El Mar drainage project.

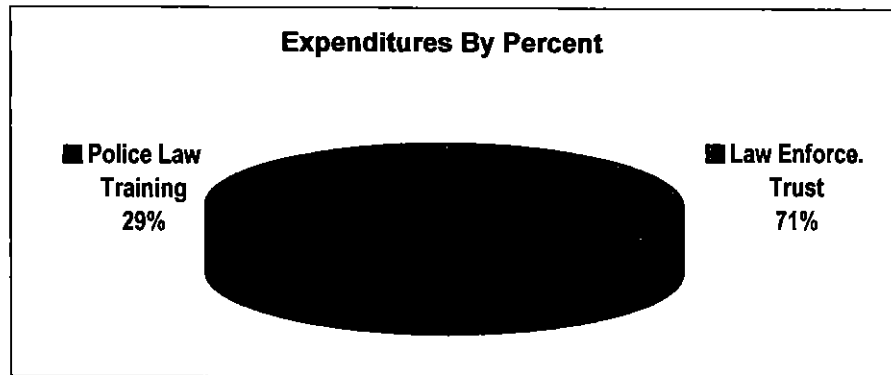
Parking Fund

Funding for decorative meters, poles, covers and meter replacement.
Funding for parking enforcement vehicle.

Special Revenue Funds

\$ 5,230

The Town's Special Revenue Fund is broken down by and budgeted by fund.



Police Law Training

Funding for mandatory training

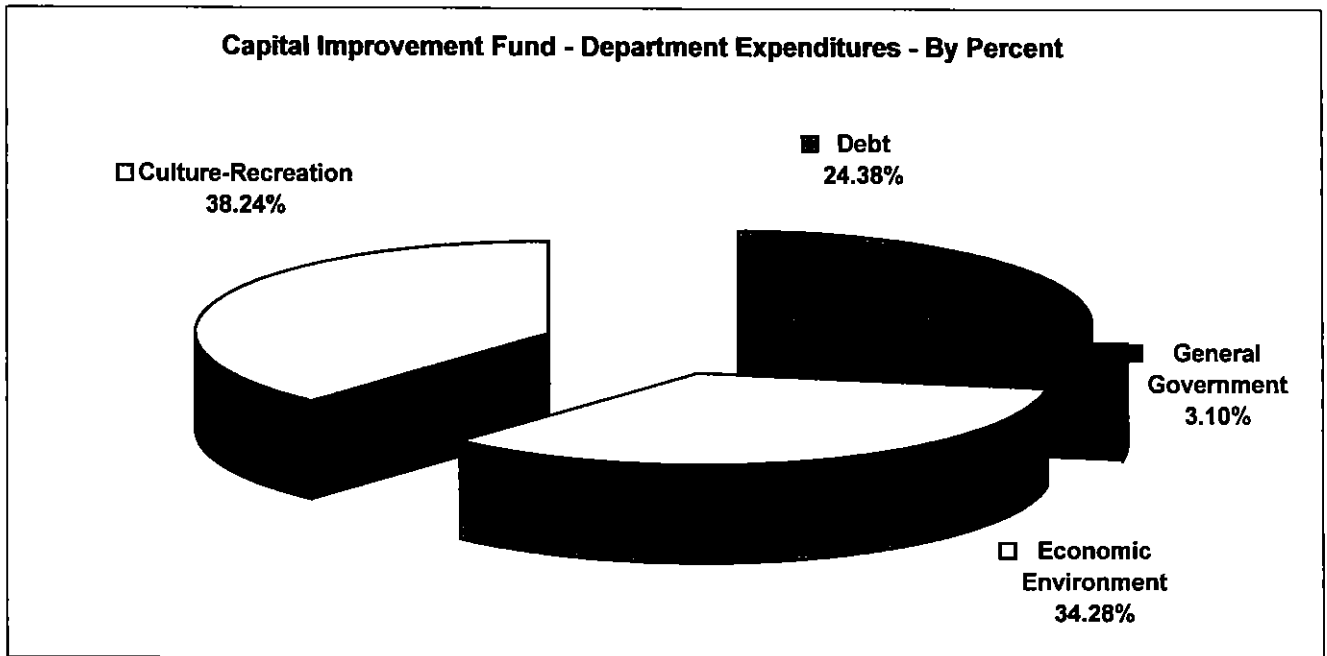
Police Law Enforcement Trust

Funding for specialized equipment – traffic monitoring device

Capital Improvement Fund

\$5,708,197

The Town's Capital Improvement fund is broken down by and budgeted by project.



Economic Environment

Sanitary Sewers Design & Permitting – Bel Air
Sanitary Sewers Construction – Terra Mar

Culture – Recreation

Beach Access – Portals Projects
Washingtonia, Habiscus, Datura and Pine

Beach Pavilion
East End Of Commercial Boulevard

Beach Renourishment Project

Debt Payments

Promissory Notes

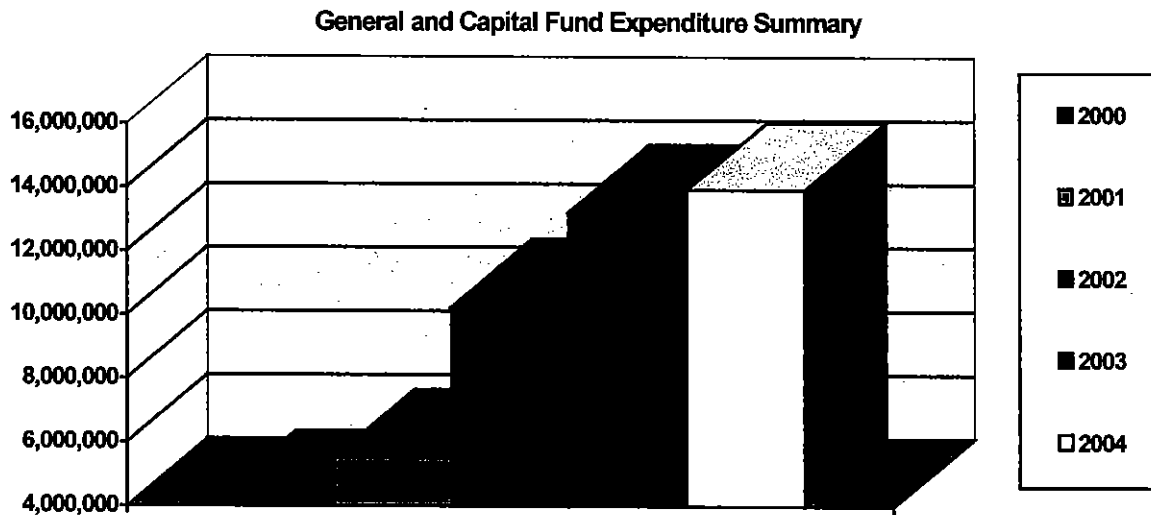
General Government

Infrastructure depreciation expense

Town of Lauderdale-By-The-Sea

Governmental Type Funds Expenditure Summary General and Capital Improvement Fund

FISCAL YEAR	GENERAL GOV'T	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	ROADS & STREETS	PARKS & RECREATION	TRANS-PORTATION	ECONOMIC DEVELOPMENT	DEBT SERVICES	TRANSFERS	TOTAL
1999/00	1,130,491	1,616,340	122,138	501,324	184,103	164,706	-	9,840	504,998	4,233,940
2000/01	1,112,432	1,914,061	99,538	529,182	256,255	176,783	1,688	39,359	1,406,073	5,535,371
2001/02	1,706,365	3,075,025	180,894	1,241,722	333,788	229,013	63,610	1,294,246	2,124,818	10,249,481
2002/03	1,967,175	3,233,422	1,579,752	1,355,941	1,312,532	126,590	146,769	1,516,816	1,985,749	13,224,746
2003/04	1,784,233	5,744,749	408,752	2,669,386	434,143	222,955	73,585	1,399,292	1,199,889	13,936,744



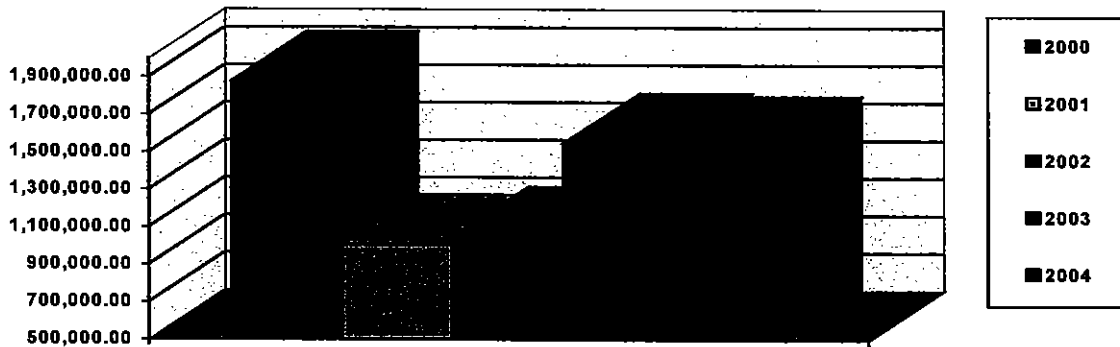
Town of Lauderdale-By-The-Sea

Proprietary Funds Expenditure Summary

Sewer, Stormwater and Parking Funds

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
1999/00	19,679	-	647,865	-	467,470	1,135,014
2000/01	33,516	26,875	669,969	26,154	250,000	1,006,514
2001/02	30,554	35,853	982,835	-	-	1,049,242
2002/03	276,376	142,276	924,924	204,722	-	1,548,298
2003/04	375,615	84,664	940,536	130,471	-	1,531,286

Proprietary Funds Expenditure Summary

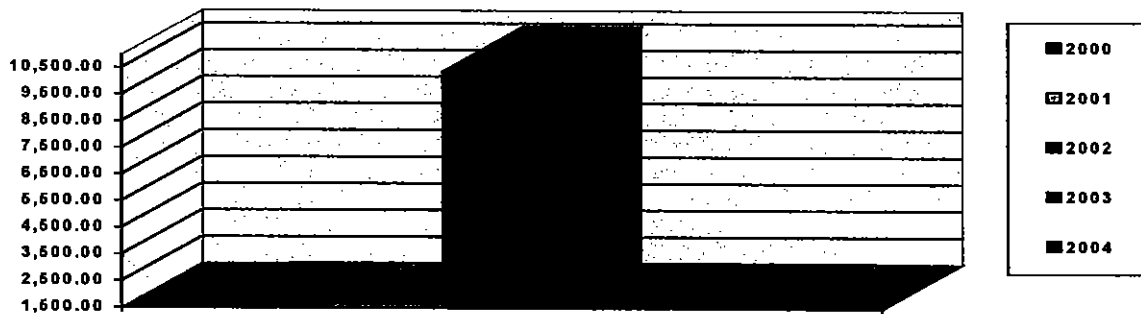


Special Revenue Funds Expenditure Summary

Police Law Training and Police Law Enforcement Funds

FISCAL YEAR	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
1999/00	-	-	-
2000/01	-	-	-
2001/02	3,341	7,032	10,373
2002/03	1,500	-	1,500
2003/04	1,500	-	1,500

Special Revenue Funds Expenditure Summary



**General Government
Department Budgets
Fiscal Year 2004-2005
Adopted Budgets**

LEGISLATIVE AND POLICY

Oliver Parker, Mayor
Edwin Kennedy, Vice-Mayor
Charles Clark, Pro Tem Mayor
David Wessels, Commissioner
John L. Yanni, Commissioner

GOAL: To represent the public interest, provide leadership and direction for the Town's future and assure the present and future fiscal integrity of the municipal government.

POSITION TITLE	FY 1999/00 ACTUAL	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
Mayor	1	1	1	1	1	1
Vice-Mayor	1	1	1	1	1	1
Commissioners	3	3	3	3	3	3
Total	5	5	5	5	5	5

DEPARTMENTAL OBJECTIVES:

To exercise all of the powers as an elected official to do whatever may be deemed necessary for the safety, health and general welfare of the citizens of the Town of Lauderdale-By-The-Sea.

SERVICE LEVEL NARRATIVE:

The Town of Lauderdale-By-The-Sea is governed by a five member Town Commission, elected at large on a non-partisan basis. The Mayor presides at all Town Commission meetings and other public functions and is the ceremonial head of the Town. The Commission legislatively determines policy and appoints a Town Manager who is responsible for administration of that policy and managing the Town's departments and services.

The Town Commission holds regular meetings on the second and fourth Tuesdays of each month as well as special meetings and workshop sessions throughout the year as required by Town Charter to carry out the legislative responsibilities of their positions. The Town Commission disseminates information, listens to public and staff input, and then takes appropriate action, which is in the best interest of the health, safety and general welfare of the citizens of the Town of Lauderdale-By-The-Sea. Commission members make themselves available to the general public outside the Town Commission meetings to answer public inquiries and requests for information.

ACHIEVEMENTS:

Revised and adopted new Town policies and ordinances to address wide spectrum of problems and community issues. Approved Master Plan for townwide redevelopment. Approved economic feasibility study. Reappointed Steering Committee to begin implementation of master plan.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 511 NAME: LEGISLATIVE AND POLICY

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
PERSONNEL SERVICES					
SALARIES	23,338.00	42,000.00	44,100.00	46,121.00	48,621.00
FICA	1,785.00	3,179.00	3,374.00	3,528.00	3,720.00
RETIREMENT	2,362.00	5,115.00	5,034.00	6,308.00	7,405.00
SUBTOTAL	27,485.00	50,294.00	52,508.00	55,957.00	59,746.00
OTHER SERVICES					
COMMUNICATIONS	180.00	337.00	232.00	151.00	152.00
EQUIPMENT MAINTENANCE	-	-	138.00	-	2,000.00
OFFICE SUPPLIES	-	-	-	442.00	1,000.00
DUES & SUBSCRIPTIONS	1,374.00	1,261.00	1,885.00	2,327.00	2,480.00
TRAINING	-	-	1,145.00	255.00	5,000.00
OPERATING SUPPLIES/MISC.	1,696.00	4,798.00	2,629.00	2,273.00	2,300.00
SUBTOTAL	3,250.00	6,396.00	6,029.00	5,448.00	12,932.00
CAPITAL OUTLAY	-	1,700.00	-	-	1,500.00
SUBTOTAL	-	1,700.00	-	-	1,500.00
TOTAL DEPT 511	30,735.00	58,390.00	58,537.00	61,405.00	74,178.00

DONATIONS – NON-PROFIT ORGANIZATIONS



GOAL: To aid non-profit organizations by assisting in the funding of projects that benefit the multiple needs of citizens of Broward County.

DEPARTMENTAL OBJECTIVES:

To plan, coordinate and assist in funding community related not-for-profit social services agencies.

ACHIEVEMENTS:

Provided financial assistance to:

- Area Agency on Aging of Broward County
- Women in Distress
- Kids Voting Broward
- Family Central
- Boy Scouts of America
- Broward Coalition For The Homeless
- Community Performing Arts Center, Inc.
- Neighborhoods USA Conference.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 511.100 NAME: DONATION - NON PROFIT ORGANIZATIONS

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
OTHER SERVICES					
AID TO PRIVATE ORGANIZATIONS	8,129.00	18,823.00	35,734.00	18,478.00	8,237.00
SUBTOTAL	8,129.00	18,823.00	35,734.00	18,478.00	8,237.00
CAPITAL OUTLAY					
SUBTOTAL	-	-	-	-	-
TOTAL DEPT 511.100	8,129.00	18,823.00	35,734.00	18,478.00	8,237.00

MUNICIPAL BUILDING - CHAMBER OF COMMERCE



GOAL: To act as host to visitors while providing a wide range of information to residents and visitors.

DEPARTMENTAL OBJECTIVES:

To assist residents by providing them the means to obtain bus passes and other transportation needs.

To assist visitors during their vacation by providing tour information to major attractions and restaurants in South Florida.

To act as a reservation's central point of information assisting visitors in finding accommodations at one of many hotels and motels in the Town-of-Lauderdale-By-The-Sea.

ACHIEVEMENTS:

Provided assistance to over 11,875 (walk-ins) residents and visitors.

Distributed and mailed over 960 visitors guides. {Data 3/31/04}

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 511.200 NAME: MUNICIPAL BLDGS - CHAMBER OF COMMERCE

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
PERSONNEL SERVICES					
SALARIES	7,459.00	7,833.00	7,824.00	8,420.00	8,995.00
FICA	571.00	599.00	599.00	644.00	688.00
RETIREMENT	683.00	572.00	451.00	622.00	665.00
GROUP INSURANCE	925.00	1,266.00	1,779.00	2,084.00	2,085.00
SUBTOTAL	9,638.00	10,270.00	10,653.00	11,770.00	12,433.00
OTHER SERVICES					
PROFESSIONAL SERVICES	-	-	-	35,000.00	35,000.00
SEWER/WASTEWATER	982.00	1,942.00	1,833.00	2,566.00	2,554.00
ELECTRIC SERVICE	1,815.00	1,678.00	1,836.00	1,876.00	2,028.00
WATER SERVICE	964.00	1,875.00	1,446.00	1,728.00	1,720.00
LIABILITY INSURANCE	1,032.00	1,183.00	1,301.00	1,425.00	1,693.00
WORKERS COMPENSATION	622.00	788.00	788.00	1,106.00	1,431.00
MAINTENANCE MATERIALS	309.00	2,532.00	3,950.00	1,013.00	2,578.00
SUBTOTAL	5,724.00	9,998.00	11,154.00	44,714.00	47,004.00
CAPITAL OUTLAY	-	-	5,600.00	-	2,000.00
SUBTOTAL	-	-	5,600.00	-	2,000.00
TOTAL DEPT 511.200	15,362.00	20,268.00	27,407.00	56,484.00	61,437.00

Executive - Town Manager / Administration

GOAL: To provide professional leadership and management in the administration and execution of Town/Commission policy and recommend alternative solutions to community problems and budgetary options for Commission consideration; to provide overall efficiency in Town Management, administrative systems and personnel administration.

POSITION TITLE	FY 1999/00 ACTUAL	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
Town Manager	1	1	1	1	1	1
Assistant Town Manager	1	1	1	1	1	1
Town Clerk	1	1	1	1	1	1
Deputy Town Clerk	1	1	1	1	1	1
Public Information Officer	0	0	0	0	0	1
Senior Office Specialist	2	0	0	0	0	0
Executive Secretary	0	1	1	1	1	1
Office Specialist	0	.5	.5	.5	.5	.5
Accountant I	1	1	1	2	2	2
Accounting Specialist	0	1	1	0	0	0
Finance Director	1	1	1	1	1	1
Accounting Technician	0	0	0	0	1	1
Total	8	8.5	8.5	8.5	9.5	10.5

SERVICE LEVEL NARRATIVE

The Town Manager and staff of the Administrative Department perform the managerial and administrative duties assigned to them by the Town Commission, Town Charter and general public.

The Administrative Department staff coordinates all Town departments and programs to ensure that projects and responsibilities are carried out efficiently, timely and in a professional manner. This includes the day-to-day operations, Town Commission requests, and county, state and federal mandates.

The Administrative Department responds to public inquiries and requests for information on an ever-increasing basis.

Specific objectives and projects assigned to the Administrative Department are coordinated, reviewed and where applicable implemented in a timely, cost effective and professional manner.

DEPARTMENTAL RESPONSIBILITIES:

To provide professional leadership and management in the administration and execution of Town Commission policies.

To prepare advertising and backup information for the Town Commission meetings, agenda items, and required follow-up information.

To coordinate activities of all Town departments and personnel so that the public is properly served in accordance with the policy of the Town Commission.

To administer and enforce the Town's personnel management system, safety program, drug-free workplace program and employee benefit program.

To review all personnel related matters of the employees and respond to those matters in a timely fashion and in accordance with the Town's personnel policies.

To maintain internal accounting controls that assures the reliability of financial records for preparing financial statements and maintaining accountability for assets.

To safeguard and account for the Town's assets by collecting revenue, making sound investments, and monitoring expenditures.

To generate accounts payable, receivables and payroll disbursement efficiently and accurately.

To provide grant administration and reporting services.

To perform risk management for the Town including securing insurance coverage for property, liability, flood, windstorm, workers compensation, group health, life, dental and vision.

To prepare the Annual Budget and Comprehensive Annual Financial Report.

To coordinate municipal elections.

To perform clerical tasks as needed by the Town Commission.

To attend and prepare minutes of all Town Commission Meetings and Workshops.

To maintain minutes, files, resolutions, ordinances, etc, of the Town of Lauderdale-By-The-Sea, and make those files available to the general public upon request.

To serve as the Town's general information and direction center for the general public.

To coordinate, attend and record dispositions of all Parking Enforcement Hearings.

To prepare bid specifications for Town contracts.

DEPARTMENTAL OBJECTIVES:

To maintain internal accounting controls that assure the reliability of financial records for preparing of financial records for preparing financial statements and maintain accountability for assets; to prepare and maintain accurate records for Town proceedings and transactions; to assist in the planning and development of all programs to meet the future needs of the Town.

ACHIEVEMENTS:

Successfully negotiated and amended agreement with Broward County and Broward Sheriff's Office for the delivery of Emergency Medical and Fire Protection Services.

Coordinated acquisition of various parks and beautification grants.

Received the Distinguished Budget Presentation Award and the Certification of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

Completed codification of revised Charter and Ordinances.

Successful coordinated local and state held elections.

Completed public records scheduling and disposition of records, microfilming of building plans, scanning and back-up through fiscal year 2000 in Clerk's office and 2002 in Finance's office.

Completed database of all Town's contracts.

Streamlined procedures to contest parking citations.

Completed the transfer of systems and records to the off-site emergency center. Successfully back-up all records from the Finance and Clerks office to an off-site location in the event of a catastrophic event.

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TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 513 NAME: EXECUTIVE - TOWN MANAGER/ ADMINISTRATION

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
PERSONNEL SERVICES					
SALARIES	380,996.00	432,653.00	506,250.00	505,726.00	720,876.00
OVERTIME SALARY	157.00	385.00	1,546.00	1,542.00	3,000.00
FICA	27,892.00	31,373.00	36,829.00	35,860.00	52,490.00
RETIREMENT	35,490.00	34,995.00	35,890.00	41,559.00	43,461.00
GROUP INSURANCE.	33,294.00	40,029.00	53,273.00	54,855.00	117,000.00
UNEMPLOYMENT COMP	-	-	3,716.00	4,822.00	3,000.00
SUBTOTAL	477,829.00	539,435.00	637,504.00	644,364.00	939,827.00
OTHER SERVICES					
PROFESSIONAL CONSULTAN	7,546.00	14,631.00	11,079.00	26,884.00	30,000.00
AUDIT EXPENSE/FEES	25,250.00	25,481.00	29,081.00	25,038.00	33,000.00
W/C PROFESSIONAL TEST	275.00	300.00	270.00	320.00	200.00
COMMUNICATIONS	25,258.00	2,240.00	2,062.00	1,701.00	1,840.00
VEHICLE LEASING	5,000.00	10,398.00	10,398.00	10,398.00	10,398.00
EQUIPMENT RENT/LEASE	3,219.00	4,004.00	3,820.00	6,319.00	3,100.00
VEHICLE MAINTENANCE	349.00	-	207.00	477.00	1,000.00
FUEL	398.00	583.00	911.00	806.00	2,000.00
SERV MAINT CONTRACT	3,548.00	5,653.00	9,256.00	10,278.00	12,233.00
PRINTING & BINDING	34,145.00	38,609.00	48,275.00	48,299.00	75,760.00
POSTAGE	3,755.00	12,882.00	13,744.00	17,529.00	17,608.00
OFFICE SUPPLIES	7,477.00	7,532.00	7,347.00	9,995.00	9,000.00
COMPUTER EXPENSE	4,966.00	7,813.00	8,545.00	5,636.00	9,720.00
DUES & SUBSCRIPTIONS	1,881.00	2,579.00	2,550.00	2,728.00	5,394.00
TRAINING	2,286.00	4,244.00	4,321.00	4,597.00	9,000.00
OPERATING SUPPLIES/MISC.	9,143.00	21,495.00	25,097.00	26,548.00	28,908.00
SUBTOTAL	134,496.00	158,444.00	176,963.00	197,553.00	249,161.00
CAPITAL OUTLAY	25,083.00	7,569.00	946.00	13,924.00	5,000.00
SUBTOTAL	25,083.00	7,569.00	946.00	13,924.00	5,000.00
TOTAL DEPT 513	637,408.00	705,448.00	815,413.00	855,841.00	1,193,988.00

Town Attorney



GOAL: To advise and provide legal counsel to the Town Commission and to all municipal officers in matters pertaining to their official duties, including representation of the Town in all litigation. The Department of the Town Attorney is coordinated and contracted out to an outside legal firm, Goren, Cherof, Doody & Ezrol P.A.

POSITION TITLE	FY 1999/00 ACTUAL	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
Town Attorney	1	1	1	1	1	1
Total	1	1	1	1	1	1

SERVICE LEVEL NARRATIVE:

The primary value and function of legal staff is making the Town Commission, Town Manager and staff sufficiently aware of the legal ramifications of ADOPTED courses of action and that inadvertent violations of law or infringement of rights can be avoided.

DEPARTMENTAL OBJECTIVES:

The department renders professional legal services, advice and service in litigation, the enactment of ordinances, and resolutions, and the daily operations of the Town to the Town Commission, Town Manager and staff, and various Town Advisory Boards.

The department reviews requests for zoning variances, etc., with the goal of accomplishing the Town's purposes and protecting its interests.

The Town Attorney and/or his designee attend Town Commission meetings, workshop sessions of the Commission and Town Board meetings. Represents the Town on all labor-related matters including but not limited to collective bargaining, dismissals, grievances, etc.

ACHIEVEMENTS:

Successfully settled litigation and municipal prosecution cases.

Assisted with negotiated agreement with Broward County and Broward Sheriff's Office for the delivery of Emergency Medical and Fire Protection Services.

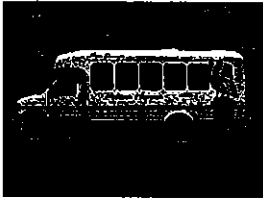
Assisted with Master Plan for Townwide redevelopment.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 514 NAME: TOWN ATTORNEY

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
OTHER SERVICES					
LEGAL EXP - RETAINER	44,100.00	88,000.00	92,000.00	96,600.00	99,600.00
LEGAL ADVERTISEMENTS	21,273.00	16,298.00	16,007.00	10,291.00	25,000.00
LEGAL-LITIGATION	-	-	66,862.00	-	-
LEGAL - OTHER	65,109.00	21,821.00	30,170.00	22,411.00	75,000.00
SUBTOTAL	130,482.00	126,119.00	205,039.00	129,302.00	199,600.00
TOTAL DEPT 514	130,482.00	126,119.00	205,039.00	129,302.00	199,600.00

GENERAL GOVERNMENT



GOAL: To provide for a comprehensive risk management program and to provide sufficient funding and insurance to address the Town's future needs during disasters and other unanticipated emergencies.

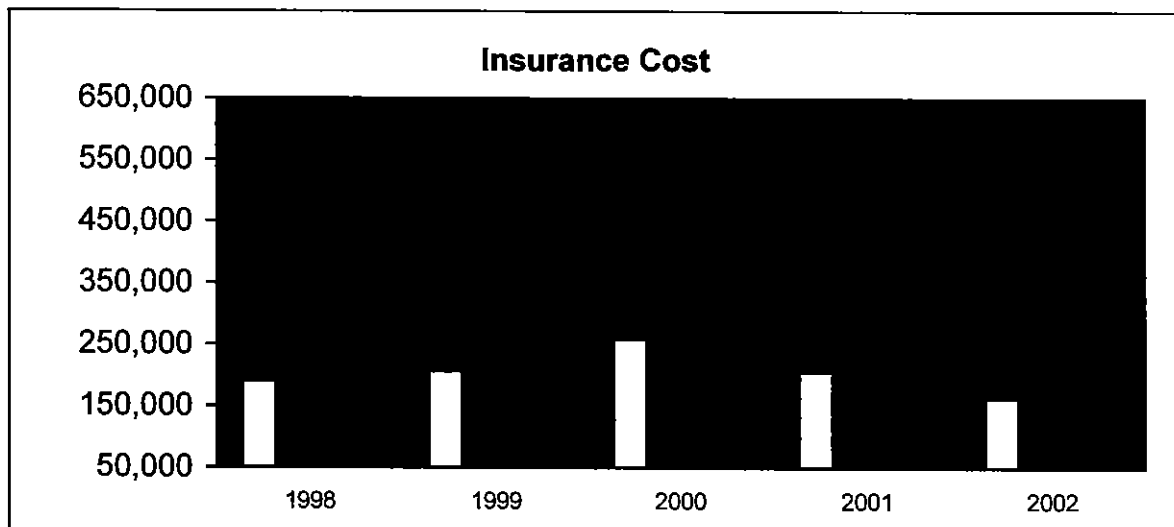
DEPARTMENTAL OBJECTIVES:

The General Government Department is coordinated by Administration and Department of Town Attorney.

To seek proposals for and evaluation of the responses to renewal quotes for all insurance coverage's.

To minimize workers compensation claims by educating Town employees on safety issues through distribution of the Town's safety program and to provide loss control review and recommendations.

ACHIEVEMENTS: Compliance with the Community Rating System saved property owners a minimum of 5% on their flood insurance premium and 5% on the Town's premiums. Participation in the Florida League of Cities Drug Free Workplace and Employee Workplace Safety Program led to an incentive credit of \$18,000.00 reducing the insurance premium in fiscal year 2003-2004.



TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 519 NAME: GENERAL GOVERNMENT

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
DEBT SERVICES					
DEBT PRINCIPAL	-	-	1,619.00	6,581.00	6,592.00
DEBT INTEREST	-	-	359.00	1,329.00	1,319.00
SUBTOTAL	-	-	1,978.00	7,910.00	7,911.00
OTHER SERVICES					
ADVERTISEMENT	-	-	-	9,401.00	10,000.00
PROFESSIONAL CONSULTANTS	82,678.00	78,194.00	78,855.00	134,699.00	234,240.00
CONTRACTUAL SERVICE-BUS	-	23,060.00	40,743.00	66,965.00	60,563.00
LIABILITY INSURANCE	126,597.00	103,532.00	113,370.00	98,619.00	158,344.00
WORKERS' COMPENSATION	79,386.00	60,016.00	65,893.00	46,277.00	146,662.00
CONTINGENCY	1,656.00	13,469.00	1,844.00	7,514.00	74,051.00
HURRICANE/STORM	-	-	-	36,454.00	-
GRANT MATCH-COMMUNITY BUS	-	-	17,779.00	18,730.00	28,525.00
DEPRECIATION	-	-	142,225.00	120,315.00	121,432.00
SUBTOTAL	290,317.00	278,271.00	460,709.00	538,974.00	833,817.00
CAPITAL OUTLAY- ADA	-	21,110.00	-	-	-
CAPITAL OUTLAY - SECURITY	-	7,732.00	595.00	-	-
SUBTOTAL	-	28,842.00	595.00	-	-
TOTAL DEPT 519	290,317.00	307,113.00	463,282.00	546,884.00	841,728.00

The Contingency Account contains funding for legal settlements, accrued leave settlements, hurricane supplies and other unanticipated expenses.
The Reserve Account contains funding for catastrophic event.

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**Public Safety
Fiscal Year 2004-2005
Adopted Budgets**

POLICE DEPARTMENT



GOAL: To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of quality and efficient comprehensive police services as specified in the agreement with the Broward County Sheriff's Office.

POSITION TITLE	FY 1999/00 ACTUAL	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
Police Chief	1	1	1	1	1	1
Administrative Captain	1	0	0	0	0	0
Lieutenant	0	1	1	1	1	1
Administrative Secretary	1	0	0	0	0	0
Administrative Specialist	0	1	1	1	1	1
Sergeant	3	4	3	4	4	4
Community Service Aide	0	1	1	1	1	1
Detective	1	1	1	1	1	1
Traffic Commander	1	1	1	1	1	1
Police Officers/Deputies	11	11	18	18	18	18
Total	19	21	27	28	28	28

DEPARTMENTAL OBJECTIVES:

The organizational values which guide the police services in the mission is to protect and place the highest value on the preservation of human life. Be committed to professionalism in all aspects of police operations and be highly visible and involved with the community in the delivery of its services.

ACHIEVEMENTS:

During the fiscal year 2003/2004, the Broward Sheriff's Office has accomplished the following:

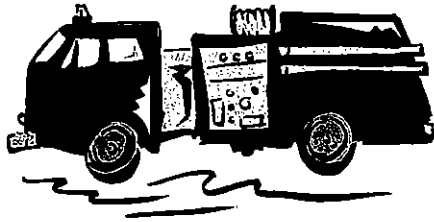
- 34% reduction in crime.
- Crime clearance rates at 50%
- Development of business database
- Convenience store inspections initiated
- Increased utilization of security surveys
- District safety officer established
- Implemented a detective training program to provide investigative training to road deputies
- Implemented tracking repeat arrestee program

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 521 NAME: POLICE DEPARTMENT

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
PERSONNEL SERVICES					
SALARIES	427,536.00	-	-	-	-
OVERTIME SALARY	12,303.00	-	-	-	-
FICA	34,093.00	-	-	-	-
RETIREMENT	108,751.00	-	-	-	-
GROUP INSURANCE	33,996.00	-	-	-	-
UNEMPLOYMENT	-	-	-	-	-
SUBTOTAL	616,679.00	-	-	-	-
OTHER SERVICES					
LEGAL ADS	-	-	-	-	-
SEWER/WASTEWATER	210.00	316.00	421.00	475.00	497.00
TRAINING (2ND \$)	41.00	-	-	-	-
CONTRACTUAL SERVICES (BSO)	760,562.00	1,935,415.00	2,072,889.00	2,201,016.00	2,363,108.00
C.O.P. PROGRAM FUNDING	-	-	-	-	-
TRAVEL/CONFERENCES	330.00	-	-	-	-
COMMUNICATIONS	3,419.00	3,790.00	4,629.00	3,978.00	5,055.00
ELECTRIC SERVICE	1,940.00	1,876.00	1,890.00	2,237.00	2,158.00
WATER SERVICE	239.00	294.00	315.00	328.00	348.00
VEHICLE LEASING	3,150.00	-	-	-	-
EQUIPMENT RENTAL/LEASE	1,012.00	-	-	-	-
LIABILITY INSURANCE	903.00	2,029.00	2,262.00	2,188.00	2,659.00
EQUIPMENT MAINTENANCE	161.00	-	-	-	-
VEHICLE MAINTENANCE	10,594.00	-	-	-	-
VEHICLE FUEL	10,335.00	-	-	-	-
SERV. MAINT CONTRACT	2,099.00	-	-	-	-
BOAT FUEL	196.00	-	-	-	-
BOAT MAINTENANCE	2,561.00	-	-	-	-
RADIO MAINTENANCE	930.00	-	-	-	-
BOAT DOCKAGE	1,100.00	-	-	-	-
PROFESSIONAL TESTING	-	-	-	-	-
PRINTING & BINDING	459.00	-	-	-	-
POSTAGE	224.00	-	-	-	-
OFFICE SUPPLIES	1,224.00	-	-	-	-
UNIFORM EXPENSE	2,652.00	-	-	-	-
DUES & SUBSCRIPTIONS	517.00	-	-	-	-
TRAINING	2,504.00	-	-	-	-
OPERATING SUPPLIES	2,547.00	-	-	-	-
SUBTOTAL	809,909.00	1,943,720.00	2,082,406.00	2,210,222.00	2,373,825.00
CAPITAL OUTLAY					
	-	-	-	-	-
TOTAL DEPT 521	1,426,588.00	1,943,720.00	2,082,406.00	2,210,222.00	2,373,825.00

FIRE DEPARTMENT



GOAL: To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of fire suppression services as specified in the agreements with Broward County Fire/Rescue and Broward County Sheriff's Office.

POSITION TITLE	FY 1999/00 ACTUAL	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
Battalion Chief	1	1	1	1	1	1
Fire Administrator	0	0	0	0	0	1
Fire Inspector (Part-Time)	0	0	.5	.5	.5	0
Firefighters	0	0	0	0	0	13
Firefighters (Volunteer)	29	29	29	31	31	39
Total	30	30	30.5	32.5	32.5	54

DEPARTMENTAL OBJECTIVES:

To deliver the right level of fire suppression and rescue services to the Town of Lauderdale by the Sea that insures the needed level of public safety required by the Town; in the most cost effective manner.

ACHIEVEMENTS:

Successfully negotiated and amended agreement with Broward County and Broward Sheriff's Office for the delivery of Fire Protection Services.

Increased skills and competency of firefighters by providing Firefighter I and Driver/Engineer certifications.

Revision of department management structure & operating procedures.

Improvement of average response time without sacrificing safety.

Increase membership of volunteer firefighters to assure that there is a sufficient number of certified personnel are available to respond.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 522 NAME: FIRE DEPARTMENT

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
PERSONNEL SERVICES					
SALARIES	-	15,235.00	18,090.00	-	68,745.00
INCENTIVE	74,023.00	88,109.00	78,794.00	135,678.00	-
PENSION	8,738.00	6,164.00	6,494.00	17,771.00	-
TRAINING	7,685.00	26,635.00	22,739.00	70,678.00	-
FICA	-	1,166.00	1,384.00	-	5,259.00
RETIREMENT	-	-	-	-	5,081.00
GROUP INSURANCE	-	-	-	-	5,751.00
SUBTOTAL	90,446.00	137,309.00	127,501.00	224,127.00	84,836.00
OTHER SERVICES					
MAGT. & ADMIN. COMPENSATION	32,652.00	42,968.00	-	-	-
PROFESSIONAL CONSULTANTS	-	-	81,830.00	105,108.00	-
AUDIT EXPENSE	-	4,500.00	4,919.00	4,962.00	-
SEWER/WASTEWATER	316.00	475.00	632.00	715.00	492.00
W/C PROFESSIONAL TEST	320.00	455.00	630.00	1,330.00	-
CONTRACTUAL SERVICES (BSO)	-	-	-	-	1,928,162.00
TRAINING/TUITION	-	-	22,718.00	15,147.00	-
COMMUNICATIONS	1,745.00	5,102.00	3,743.00	4,071.00	1,572.00
ELECTRIC SERVICE	2,916.00	2,820.00	2,841.00	3,362.00	3,341.00
WATER SERVICE	360.00	442.00	473.00	492.00	504.00
VEHICLE LEASING	37,293.00	42,691.00	42,691.00	10,398.00	-
LIABILITY INSURANCE	1,114.00	11,003.00	8,461.00	16,792.00	11,719.00
WORKERS COMPENSATION	-	7,124.00	10,191.00	11,500.00	-
EQUIPMENT MAINT.	5,620.00	5,397.00	5,494.00	6,871.00	-
VEHICLE MAINTENANCE	3,870.00	6,444.00	5,595.00	23,624.00	-
FUEL	589.00	783.00	1,492.00	2,351.00	-
RADIO MAINTENANCE	130.00	100.00	4,077.00	6,155.00	-
PROFESSIONAL TESTING	4,215.00	2,055.00	2,485.00	5,426.00	-
CONTINGENCY	-	-	-	-	101,531.00
OFFICE SUPPLIES	338.00	449.00	260.00	1,398.00	-
UNIFORM EXPENSE	2,018.00	1,798.00	1,452.00	25,690.00	-
DUES & SUBSCRIPTIONS	783.00	897.00	463.00	305.00	-
OPERATING SUPPLIES/MISC.	5,407.00	3,619.00	5,784.00	20,699.00	-
SUBTOTAL	99,686.00	139,122.00	206,231.00	266,396.00	2,047,321.00
CAPITAL OUTLAY	14,621.00	5,793.00	2,265.00	49,358.00	-
SUBTOTAL	14,621.00	5,793.00	2,265.00	49,358.00	-
TRANSFER TO CIP (VEHICLE REPLACEMENT)	40,000.00	40,000.00	-	-	-
TOTAL DEPT 522	244,753.00	322,224.00	335,997.00	539,881.00	2,132,157.00

FIRE RESCUE



GOAL: To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of professional, quality and efficient emergency medical services as specified in the agreement with Broward County Sheriff's Office.

POSITION TITLE	FY 1999/00 ACTUAL	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
Firefighters/Paramedics	20	21	21	21	21	8.5
Total	20	21	21	21	21	8.5

DEPARTMENTAL OBJECTIVES:

The organizational values which guide the Fire Rescue department in the mission is to provide community proactive emergency medical care. To meet the response times and equipment deployment objective for each type of emergency medical service, non-fire risk and other hazards.

ACHIEVEMENTS:

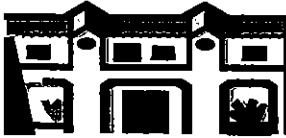
Successfully negotiated and amended agreement with Broward County and Broward Sheriff's Office for the delivery of Emergency Medical Services.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 523 NAME: FIRE RESCUE

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
PERSONNEL SERVICES					
SALARIES	-	-	-	-	7,639.00
FICA	-	-	-	-	585.00
RETIREMENT	-	-	-	-	565.00
GROUP INSURANCE	-	-	-	-	639.00
SUBTOTAL	-	-	-	-	9,428.00
OTHER SERVICES					
CONTRACTUAL SERVICES	-	337,500.00	467,458.00	2,509,756.00	882,210.00
CONTRACTUAL OBLIGATION	-	104,646.00	-	-	-
SEWER/WASTEWATER	90.00	135.00	180.00	204.00	213.00
WATER SERVICE	103.00	126.00	135.00	140.00	150.00
SUBTOTAL	193.00	442,407.00	467,773.00	2,510,100.00	882,573.00
TOTAL DEPT 523	193.00	442,407.00	467,773.00	2,510,100.00	892,001.00

DEVELOPMENT SERVICES DEPARTMENT



GOAL: To enhance and protect the quality of community life in Lauderdale-By-The-Sea through code compliance, enforcement of zoning and land use regulations, proper licensing and town-wide redevelopment activities.

POSITION TITLE	FY 1999/00 ACTUAL	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
Director of Development Services	0	0	0	0	1	1
Zoning/Code Supervisor	0	0	1	1	1	1
Town Planner (Contracted)	1	1	1	1	1	1
Town Engineer (Contracted)	0	1	1	1	1	1
Administrative Secretary	1	0	0	0	0	0
Senior Office Specialist	0	1	1	1	1	1
Code Enforcement Officer	1	1	2	2	2	2
Fire Inspector (See Fire Dept)	.5	.5	0	0	0	0
Redevelopment Coordinator	1	1	0	0	0	0
Total	4.5	5.5	6	6	7	7

DEPARTMENTAL OBJECTIVES: Provide code compliance services on a seven (7) day week, ten (10) hours a day basis. Provide staff support and assistance to the Planning and Zoning Board, the Board of Adjustment, and Code Compliance Special Master. Assist applicants through the process for site plan review and variance requests. Assist the public in matters relating to the Town's land development regulations. Review building permit application for compliance with the Town's and/or Broward County's (BC) zoning and land use codes. Perform zoning related fieldwork on a "next day" basis. Coordinate and monitor the activities of BC to provide building department services which include cost/benefits. Conduct inspections of business locations to ensure compliance with regulations. Issue occupational licenses for businesses operating in Town, including rental units. Coordinate license efforts with BC and the State licensing bureaus, as necessary. Supervise and monitor work of planning consultants. Coordinate implementation of grants received. Coordinate implementation of Master Plan recommendations. Prepare a Park Management Plan for Washingtonia Park Portal to submit to BC Department of Planning and Environmental Protection. Conduct a Parking Study with recommendation for locations of any additional parking and policies regarding parking permits issued by the Town. Work with BC Office of Planning and Redevelopment on funding to Town capital projects. Prepare amendments and process changes to Comprehensive Plan (consultant). Amend BC Trafficway Plan (consultant).

ACHIEVEMENTS: Worked with the Town Attorney and Town Planner in creating new ordinances and revising old ordinances; sidewalk cafes, rooftop uses, Beach Village Overlay, park regulations, occupational uses in business districts, code enforcement/special master procedures and cost recovery, modifications of site plans, land development regulations to accommodate donations of private property to public use, roof overhangs and eaves in front and back yard setbacks. Consolidated and revised land development regulations. Worked with governmental agencies to facilitate the permitting for Anglin Pier repairs. Assisted Europa development in obtaining piling permits. Assisted the Chamber of Commerce with permitting for Taste of the Beach, Arts and Crafts shows and stargazing concerts. Attended bi-weekly meeting with AquaZul officials to keep citizen complaints to a minimum. Obtained 7-11's, cooperation in landscape beautification of the south side. Worked with developers of new townhouses to install street trees in the swales. Facilitated a meeting with Florida Department of Environmental Protection and beachfront property owners. Brought gravel driveways into compliance with new ordinance prohibiting such. Facilitated replacement on non-conforming asphalt driveways with brick pavers. In enforcing property maintenance standards, six parking lots were resurfaced and restriped. Issued notices of violations to rental property owners operating without an occupational license and to individuals doing work without permits. Facilitated the completion of the Town's Master Plan; worked on implementation with the Master Plan Steering committee. Obtained a design arts grant for conceptual designs of Town's gateways. Continued overseeing completion of the portals and a beach pavilion. Worked with Town Attorney on cable franchise agreement with Comcast. Expanded community bus route to encompass the Commercial Blvd. business area. Worked with the Coast Guard to get Commercial Blvd. bridge openings every twenty minutes during season.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

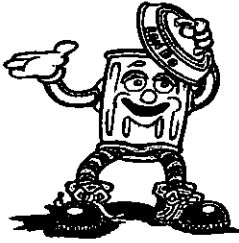
FUND: 1 NAME: GENERAL FUND
DEPT: 524 NAME: DEVELOPMENT SERVICES

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
PERSONNEL SERVICES					
SALARIES	75,418.00	131,107.00	159,895.00	251,103.00	288,367.00
OVERTIME SALARY	212.00	940.00	1,496.00	1,003.00	1,580.00
FICA	5,894.00	9,931.00	12,052.00	18,970.00	21,025.00
RETIREMENT	6,938.00	8,809.00	9,923.00	19,908.00	21,695.00
GROUP INSURANCE	8,671.00	14,132.00	22,133.00	32,322.00	43,369.00
SUBTOTAL	97,133.00	164,919.00	205,499.00	323,306.00	376,036.00
OTHER SERVICES					
ADVERTISEMENTS	9,159.00	1,269.00	282.00	5,012.00	4,000.00
LEGAL EXP.-OTHER ISSUES	525.00	23,440.00	5,184.00	-	5,000.00
PROFESSIONAL CONSULTANTS	116,797.00	143,834.00	101,208.00	114,207.00	77,300.00
W/C PROFESSIONAL TEST	210.00	90.00	-	80.00	225.00
COMMUNICATIONS	571.00	1,619.00	2,130.00	1,570.00	1,800.00
VEHICLE LEASE	-	6,638.00	10,398.00	10,398.00	-
EQUIPMENT RENTAL/LEASE	1,925.00	2,429.00	2,429.00	1,307.00	-
EQUIPMENT MAINTENANCE	377.00	226.00	2,105.00	2,204.00	2,669.00
VEHICLE MAINTENANCE	200.00	1,045.00	671.00	4,656.00	5,000.00
FUEL	250.00	1,702.00	2,288.00	1,807.00	1,942.00
SERVICE MAINT. CONTRACTS	2,260.00	770.00	1,037.00	1,128.00	1,198.00
PRINTING & BINDING	4,562.00	3,072.00	1,838.00	2,127.00	2,500.00
POSTAGE	2,050.00	2,008.00	3,113.00	2,319.00	2,100.00
OFFICE SUPPLIES	1,981.00	1,987.00	1,310.00	1,482.00	2,310.00
UNIFORM EXPENSE	-	869.00	450.00	596.00	1,050.00
DUES/SUBSCRIPTIONS	548.00	356.00	90.00	327.00	604.00
TRAINING	377.00	2,391.00	1,050.00	1,230.00	4,490.00
OPERATING SUPPLIES/MISC.	2,370.00	3,601.00	2,981.00	3,948.00	2,500.00
SUBTOTAL	144,162.00	197,346.00	138,564.00	154,398.00	114,688.00
CAPITAL OUTLAY	1,235.00	4,408.00	3,186.00	6,842.00	1,000.00
SUBTOTAL	1,235.00	4,408.00	3,186.00	6,842.00	1,000.00
TOTAL DEPT 524	242,530.00	366,673.00	347,249.00	484,546.00	491,724.00

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Physical Environment Fiscal Year 2004/2005 Adopted Budgets

SANITATION



GOAL: To provide reliable and prompt collection of recyclable materials within the Town of Lauderdale-By-The-Sea.

DEPARTMENTAL OBJECTIVES:

To collect weekly recyclable materials within the residential districts.

To continue education on the importance of recycling through the use of the Town's newsletter and cable access channel.

ACHIEVEMENTS:

Increased Townwide recycling pick up services by approximately 3%.

Successfully managed contracts with two separate solid waste providers and ensured residents of Lauderdale-By-The Sea receive the best solid waste and recycling services for the lowest possible rates.

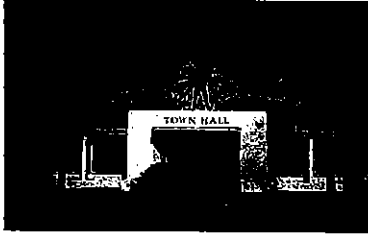
Note: The responsibilities of the Sanitation Department are performed by an independent contractor.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 534 NAME: SANITATION

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
PROFESSIONAL CONSULTANTS	-	-	-	-	-
RECYCLING COST	2,607.00	12,508.00	11,980.00	11,656.00	20,705.00
SUBTOTAL	2,607.00	12,508.00	11,980.00	11,656.00	20,705.00
TOTAL DEPT 534	2,607.00	12,508.00	11,980.00	11,656.00	20,705.00

PUBLIC BUILDINGS



GOAL: To provide and maintain public facilities in a clean, safe and in an orderly manner for the citizens and patrons of Lauderdale-By-The-Sea.

DEPARTMENTAL OBJECTIVES:

To maintain all public facilities to the public's satisfaction and expectations.

To efficiently minimize utility costs by monitoring the Town's irrigation system for leaks and line breaks.

To monitor ADA regulations and make improvements to public buildings when economically feasible.

ACHIEVEMENTS:

Maintained all Public Building in a safe, clean manner consistently throughout the year.

Installed central air conditioning in the Chamber of Commerce and complied with all ADA issues brought to the attention of the Town.

Note: Public Works Department employees perform the responsibilities of the Public Buildings Department.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 539 NAME: PUBLIC BUILDINGS

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
DEBT SERVICES					
DEBT PRINCIPAL	-	-	66,036.00	267,982.00	268,191.00
DEBT INTEREST	-	-	8,526.00	30,267.00	30,058.00
SUBTOTAL	-	-	74,562.00	298,249.00	298,249.00
OTHER SERVICES					
SEWER/WASTEWATER	1,928.00	2,227.00	2,726.00	4,308.00	4,310.00
COMMUNICATIONS	-	17,401.00	17,013.00	21,829.00	30,500.00
ELECTRIC SERVICE	18,409.00	18,549.00	20,538.00	25,786.00	24,501.00
WATER SERVICE	2,313.00	2,224.00	2,339.00	3,018.00	2,990.00
EQUIPMENT MAINTENANCE	2,175.00	5,704.00	5,546.00	5,571.00	6,000.00
CONTINGENCY	-	-	-	-	16,606.00
SERVICE MAINTENANCE	270.00	1,181.00	4,150.00	4,141.00	5,020.00
MAINTENANCE MATERIALS	11,035.00	7,753.00	13,273.00	23,739.00	18,777.00
OPERATING SUPPLIES/MISC.	1,260.00	1,754.00	904.00	3,145.00	2,055.00
SUBTOTAL	37,390.00	56,793.00	66,489.00	91,537.00	110,759.00
CAPITAL OUTLAY	51,627.00	13,092.00	1,409,736.00	7,070.00	10,500.00
SUBTOTAL	51,627.00	13,092.00	1,409,736.00	7,070.00	10,500.00
TOTAL DEPT 539	89,017.00	69,885.00	1,550,787.00	396,856.00	419,508.00

PUBLIC WORKS STREETS & ROADS



GOAL: To provide a safe, clean, well maintained appearance of the Town's public property. To maintain the Town's infrastructure and enhance the environment. To provide service to all Town vehicles to ensure safe and economical operation.

POSITION TITLE	FY 1999/00 ACTUAL	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
Municipal Service Director	1	1	1	1	1	1
Special Projects Coordinator	0	0	0	0	1	1
Executive Secretary	0	0	0	0	1	1
Public Facilities /Community Standards	0	0	1	1	1	1
Maintenance Supervisor	1	1	1	1	1	1
Maintenance Worker II	3	4	4	4	5	5
Maintenance Worker I	3	3.5	5.5	5.5	6.5	6.5
Total	8	9.5	12.5	12.5	16.5	16.5

DEPARTMENTAL OBJECTIVES:

To maintain and repair the Town infrastructure related to streets, sidewalks, drainage and irrigation systems. To beautify the environment through landscape and landscape maintenance. To maintain and repair Town vehicles, equipment and ensure adherence to safety policies.

To monitor construction projects for timeliness of completion, adherence to plans and budget costs. To work proactively with the Florida Department of Transportation during the Roadway Improvement Projects.

ACHIEVEMENTS:

Installed new irrigation system and landscaped commercial avenue.

Successfully improved the quality of life within the Town by planting and maintaining all public right-of-ways.

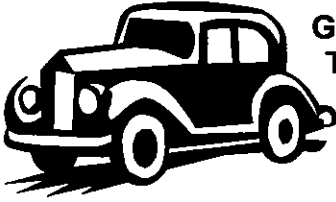
Assisted the administration department with the relocation of public records and assisted with the back up systems for the offices of the Town Clerk and Finance.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 541 NAME: STREETS, PARKS, AND BUILDINGS

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
PERSONNEL SERVICES					
SALARIES	211,420.00	269,136.00	361,087.00	455,467.00	618,771.00
OVERTIME SALARY	4,449.00	5,396.00	1,351.00	4,860.00	5,000.00
FICA	15,333.00	19,698.00	26,802.00	33,403.00	45,231.00
RETIREMENT	17,254.00	18,226.00	22,441.00	33,220.00	43,694.00
GROUP INSURANCE	35,493.00	46,930.00	74,535.00	84,653.00	149,593.00
SUBTOTAL	283,949.00	359,386.00	486,216.00	611,603.00	862,289.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	-	2,475.00	600.00	32,085.00	55,530.00
W/C PROFESSIONAL TEST	705.00	680.00	180.00	770.00	540.00
COMMUNICATIONS	1,377.00	2,434.00	2,035.00	1,455.00	1,980.00
WATER SERVICE	27,596.00	52,369.00	54,290.00	73,545.00	68,860.00
ELECTRIC SERVICE-STREETS	33,763.00	35,742.00	34,087.00	39,015.00	39,100.00
VEHICLE LEASE	17,592.00	29,214.00	30,693.00	37,693.00	32,353.00
EQUIPMENT RENTAL/LEASE	2,072.00	2,279.00	3,860.00	1,388.00	3,000.00
EQUIPMENT MAINTENANCE	5,157.00	10,183.00	7,524.00	8,624.00	8,000.00
VEHICLE MAINTENANCE	3,561.00	5,064.00	4,297.00	5,451.00	4,000.00
FUEL	5,895.00	4,833.00	9,312.00	10,726.00	10,000.00
RADIO MAINTENANCE	-	-	-	375.00	500.00
CONTINGENCY	-	-	-	-	7,989.00
POSTAGE	26.00	-	-	102.00	150.00
OFFICE SUPPLIES	336.00	515.00	50.00	1,085.00	1,000.00
UNIFORMS	2,498.00	3,736.00	3,651.00	4,675.00	5,000.00
STREET MAINT/SUPPLIES	4,254.00	5,774.00	8,123.00	19,945.00	17,000.00
LANDSCAPING/GROUND MAINT	46,688.00	48,048.00	82,086.00	57,094.00	100,000.00
SIGNS	617.00	437.00	2,955.00	2,605.00	9,000.00
DUES & SUBSCRIPTIONS	119.00	-	400.00	17.00	6,248.00
TRAINING	405.00	510.00	1,013.00	95.00	1,200.00
OPERATING SUPPLIES/MISC	11,796.00	9,565.00	10,792.00	7,240.00	14,000.00
GRANT REIMBURSABLE (FDOT)	-	-	29,000.00	-	25,000.00
SUBTOTAL	168,373.00	213,858.00	284,948.00	303,985.00	410,450.00
CAPITAL OUTLAY	21,819.00	18,716.00	10,000.00	13,859.00	-
SUBTOTAL	21,819.00	18,716.00	10,000.00	13,859.00	-
TOTAL DEPT 541	474,141.00	591,960.00	781,164.00	929,447.00	1,272,739.00

PARKING ENFORCEMENT



GOAL: To effectively enforce parking ordinances throughout the Town. To maintain the Town's parking meters calibrated and in good working order.

POSITION TITLE	FY 1999/00 ACTUAL	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
Parking						
Enforcement Supervisor	1	1	1	1	1	1
Enforcement Officers	2	2	3	3	3	3
Office Specialist (Part-time)	0	.5	.5	.5	.5	.5
Meter Repair Technician	1	1	1	1	1	1
Total	4	4.5	5.5	5.5	5.5	5.5

DEPARTMENTAL OBJECTIVES:

To insure patron parking is available on a continual basis in the business parking district.

To maintain the parking meters in good working order.

To assure adequate signage is placed in visible areas directing visitors to proper parking areas.

To provide directions and information to residents and visitors.

Schedule parking hearing or contested citations on a timely basis.

To ensure collection of parking revenue three time per week.

To maintain concise and accurate data on citations issued and make fair determinations to those who choose to appeal violations.

To deter crime in public parking areas through the presence of parking enforcement personnel.

Ensure coverage of parking personnel and recommend changes to insure proper coverage.

Continually evaluate the Town's parking ordinances and parking needs and make recommendations for effective changes.

ACHIEVEMENTS:

Completed the installation of temporary parking system at former Villa's parking lot. Added decorative parking meter post to entire parking system. Increased parking enforcement via bicycle patrol.

Increased training of parking enforcement personnel for public relations.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 545 NAME: PARKING ENFORCEMENT

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
PERSONNEL SERVICES					
SALARIES	86,645.00	109,636.00	46,942.00	111,594.00	164,375.00
OVERTIME SALARIES	-	465.00	208.00	1,055.00	1,553.00
FICA	6,171.00	7,944.00	3,105.00	8,533.00	12,032.00
RETIREMENT	6,566.00	6,729.00	2,415.00	8,044.00	11,623.00
GROUP INSURANCE	11,839.00	17,020.00	6,240.00	14,725.00	35,651.00
SUBTOTAL	111,221.00	141,794.00	58,910.00	143,951.00	225,234.00
OTHER SERVICES					
PROF. CONSULTANTS	38,582.00	59,380.00	48,610.00	46,883.00	50,882.00
W/C PROFESSIONAL TEST	45.00	135.00	45.00	45.00	90.00
CONTRACTUAL SERVICES	9,644.00	10,537.00	4,397.00	4,675.00	4,963.00
VEHICLE LEASING	-	-	-	-	10,000.00
EQUIP. RENTAL/LEASE	3,960.00	4,290.00	3,960.00	3,810.00	5,000.00
EQUIP. MAINTENANCE	77.00	1,381.00	1,680.00	876.00	2,500.00
VEHICLE MAINTENANCE	3,632.00	2,555.00	1,887.00	3,288.00	1,500.00
FUEL	2,589.00	3,584.00	2,244.00	5,632.00	4,500.00
SERVICE MAINTENANCE CON	-	-	-	-	880.00
PRINTING & BINDING	3,901.00	2,921.00	2,301.00	4,541.00	3,182.00
POSTAGE	603.00	418.00	604.00	1,034.00	800.00
OFFICE SUPPLIES	384.00	392.00	606.00	157.00	800.00
UNIFORMS	520.00	572.00	106.00	507.00	540.00
TRAINING	-	120.00	125.00	195.00	500.00
OPERATING SUPPLIES	653.00	934.00	483.00	1,231.00	400.00
SUBTOTAL	64,590.00	87,219.00	67,048.00	72,874.00	86,537.00
CAPITAL OUTLAY	971.00	-	633.00	6,130.00	-
SUBTOTAL	971.00	-	633.00	6,130.00	-
TOTAL DEPT 545	176,782.00	229,013.00	126,591.00	222,955.00	311,771.00

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Recreation & Beach Fiscal Year 2004-2005 Adopted Budgets

DEPARTMENT: RECREATION



GOAL: To provide safe, clean and accessible recreational areas for the residents and visitors of the Town. To provide community recreational programs that accommodate the needs of our senior citizens. To ensure playgrounds are safe for intensive recreation use.

DEPARTMENTAL OBJECTIVES:

To maintain safe and clean recreational facilities and grounds.

To facilitate senior recreational needs through a private/public partnership with Goodwill Industries.

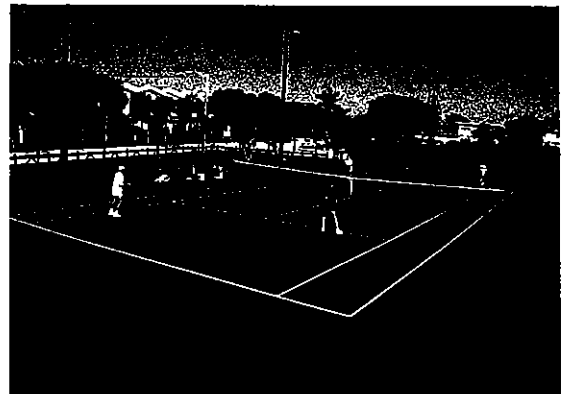
To maintain all equipment in safe working order.

ACHIEVEMENTS:

Successfully completed the installation of a line of buoys designating the Safe Swim Area throughout the length of the Town.

Successfully managed the contract with Goodwill Industries for another successful Senior Center year.

Successfully promoted several special events throughout the year.



Note: The responsibilities of the Recreation Department are performed by the Public Works Department employees and outside contractors.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 572 NAME: RECREATION

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
OTHER SERVICES					
SEWER/WASTEWATER	114.00	172.00	229.00	258.00	460.00
SENIOR RECREATION CENTER	47,238.00	55,000.00	55,000.00	55,000.00	55,000.00
PERFORMING ARTS CENTER	-	-	-	-	15,000.00
COMMUNICATIONS	344.00	655.00	1,580.00	774.00	1,620.00
ELECTRIC SERVICE	1,055.00	1,021.00	1,028.00	2,346.00	2,400.00
WATER SERVICE	130.00	160.00	171.00	178.00	350.00
LIABILITY INSURANCE	425.00	875.00	906.00	930.00	1,042.00
EQUIPMENT MAINTENANCE	5,000.00	1,916.00	777.00	1,721.00	2,175.00
SPECIAL EVENTS	20,474.00	45,861.00	86,835.00	99,701.00	150,000.00
OFFICE SUPPLIES	655.00	-	-	454.00	500.00
MAINTENANCE MATERIALS	867.00	381.00	1,924.00	2,866.00	3,133.00
OPERATING SUPPLIES	10.00	1,887.00	174.00	2,356.00	2,500.00
OTHER SUPPLIES (GRANT)	1,656.00	-	-	-	-
SUBTOTAL	77,968.00	107,928.00	148,624.00	166,584.00	234,180.00
 CAPITAL OUTLAY	 22,739.00	 652.00	 -	 1,325.00	 -
SUBTOTAL	22,739.00	652.00	-	1,325.00	-
 TOTAL DEPT 572	 100,707.00	 108,580.00	 148,624.00	 167,909.00	 234,180.00

DEPARTMENT: BEACH



GOAL: To maintain a safe, clean and attractive beach area for residents and visitors.

DEPARTMENTAL OBJECTIVES:

To coordinate outside professional services for the purpose of cleaning and sanitizing Town beaches.

To maintain the beach clean and free of debris.

To repair washouts and maintain the buoys and safe swim areas.

To ensure compliance with environmental regulations.

ACHIEVEMENTS:

Repaired and replaced buoys in the safe swim area.

Successfully maintained a safe, clean and attractive beach environment for visitors and residents of the Town.

Successfully managed Town contract with Beach Raker for beach maintenance.

Note: The responsibilities of the Beach Department are performed by the Public Works Department employees and outside contractors.

TOWN OF LAUDERDALE-BY-THE-SEA
ADOPTED BUDGET
FISCAL YEAR: 2004-2005

FUND: 1 NAME: GENERAL FUND
DEPT: 572.100 NAME: BEACH

OBJECT OF EXPENDITURE	FY 2000/01 ACTUAL	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ADOPTED
OTHER SERVICES					
BEACH MAINTENANCE	54,576.00	99,602.00	126,050.00	131,770.00	135,720.00
EQUIPMENT MAINTENANCE	1,696.00	1,960.00	2,539.00	1,481.00	2,500.00
BUOY MAINTENANCE	2,822.00	-	-	1,289.00	6,000.00
DUES/MEMBERSHIPS	300.00	600.00	300.00	300.00	327.00
TRAINING	-	349.00	-	-	500.00
OPERATING SUPPLIES/MISC	-	437.00	30.00	-	1,000.00
SUBTOTAL	59,394.00	102,948.00	128,919.00	134,840.00	146,047.00
CAPITAL OUTLAY	-	-	-	-	-
SUBTOTAL	-	-	-	-	-
TOTAL DEPT 572.1	59,394.00	102,948.00	128,919.00	134,840.00	146,047.00

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**Special Revenue Funds
Fiscal Year 2004/2005
Adopted Budget**

LAW ENFORCEMENT TRUST FUND

The Special Revenue Fund is used to account for police department confiscated property. State Law requires that funds acquired from the sale of police confiscated property be utilized for specific non-recurring expenses.

<i>Special Revenue Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Capital Outlay	Stealth State (Traffic Monitoring Device)	\$3,730	2004-2005

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2004/2005
ADOPTED BUDGET**

LAW ENFORCEMENT TRUST

OBJECT	FY 2000/2001 ACTUAL	FY 2001/2002 ACTUAL	FY 2002/2003 ACTUAL	FY 2003/2004 ACTUAL	FY 2004/2005 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	8,686.00	-	-	230.00
CONFISCATIONS	5,064.00	-	300,585.00	43,599.00	-
FINES	114.00	-	-	-	-
INTEREST EARNED	246.00	187.00	1,351.00	3,219.00	3,500.00
MISCELLANEOUS REVENUE	-	-	293.00	-	-
TOTAL RESOURCES AVAILABLE	5,424.00	8,873.00	302,229.00	46,818.00	3,730.00
RESOURCES ALLOCATED					
UNIFORMS	-	1,771.00	-	-	-
OPERATING SUPPLIES/MISC.	-	70.00	-	-	-
CAPITAL OUTLAY	-	7,032.00	3,730.00	-	3,730.00
TOTAL RESOURCES ALLOCATED	-	8,873.00	3,730.00	-	3,730.00

POLICE LAW TRAINING

This fund accounts for a portion of police fines received from each paid traffic citation issued within the corporate limits of the Town which by law, must be used for further the education of the Town's police officers.

<i>Special Revenue Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Training	Mandatory Training	\$1,500	2004-2005

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2004/2005
ADOPTED BUDGET**

POLICE LAW TRAINING

OBJECT	FY 2000/2001 ACTUAL	FY 2001/2002 ACTUAL	FY 2002/2003 ACTUAL	FY 2003/2004 ACTUAL	FY 2004/2005 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	1,251.00	-	-	1,365.00
POLICE TRAINING	1,107.00	-	-	-	-
INTEREST EARNED	120.00	249.00	154.00	115.00	135.00
TOTAL RESOURCES AVAILABLE	1,227.00	1,500.00	154.00	115.00	1,500.00
RESOURCES ALLOCATED					
MANDATORY TRAINING	-	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL RESOURCES ALLOCATED	-	1,500.00	1,500.00	1,500.00	1,500.00

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**Sewer Enterprise Fund
Fiscal Year 2004/2005
Adopted Budget**

SEWER ENTERPRISE FUND

The Enterprise Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Sewer system. This system services approximately 1500 accounts, including residential and commercial. Sewer service to the commercial customers of the Intracoastal Beach area is provided by the City of Pompano Beach, residential service is by septic system. Revenues are derived from the charges for sewage transmitted to and treated at the Town's sewer pump station and the City of Pompano Beach's plant as part of the large user process. The basis for the quantity of sewage charged to each user is the level of the consumption of water. In order to pay for the operating and maintenance expenses of the sewer system, rates are evaluated annually to avoid subsidy of the General Fund.

<i>Sewer Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Emergency Sewer Repair / Replace Lines	Emergency repairs to sewer system lines.	\$ 50,000	2004-2005
		\$ 50,000	2005-2006
Telemetry / Maintenance	Seagrape & Hibiscus Pump Station	\$ 34,733	2004-2005
		\$ 36,470	2005-2006

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2004/2005
ADOPTED BUDGET**

SEWER ENTERPRISE FUND

OBJECT	FY 2000/2001 ACTUAL	FY 2001/2002 ACTUAL	FY 2002/2003 ACTUAL	FY 2003/2004 ACTUAL	FY 2004/2005 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	173,276.45	-	-	-	-
REVENUES:					
INTEREST EARNINGS	34,929.00	8,285.00	-	4,092.00	5,123.00
SEWER SERVICE FEES	856,956.00	931,955.00	1,109,078.00	1,173,805.00	1,172,000.00
SEWER PENALTIES	2,058.00	1,888.00	2,156.00	1,907.00	-
TOTAL REVENUE	893,943.00	942,128.00	1,111,234.00	1,179,804.00	1,177,123.00
TRANSFERS AND OTHER SOURCES:					
TRANSFERS FROM GENERAL FUND	122,848.00	110,173.00	144,786.00	175,081.00	188,943.00
TOTAL TRANSFERS	122,848.00	110,173.00	144,786.00	175,081.00	188,943.00
TOTAL RESOURCES AVAILABLE	1,016,791.00	1,052,301.00	1,256,020.00	1,354,885.00	1,366,066.00
RESOURCES ALLOCATED					
DEBT SERVICE					
DEBT PRINCIPAL & INTEREST	78,717.00	78,675.00	276,377.00	375,615.00	-
TOTAL DEBT SERVICE	78,717.00	78,675.00	276,377.00	375,615.00	-
PERSONNEL SERVICES					
SALARIES	20,500.00	27,962.00	29,915.00	28,419.00	29,929.00
FICA	1,568.00	2,139.00	2,289.00	2,174.00	2,290.00
RETIREMENT	1,818.00	2,049.00	1,723.00	2,100.00	2,212.00
GROUP INSURANCE	2,988.00	3,703.00	4,516.00	4,455.00	6,127.00
TOTAL PERSONNEL SERVICE	26,874.00	35,853.00	38,443.00	37,148.00	40,558.00
OPERATING EXPENSES					
PROFESSIONAL CONSULTANTS	25,297.00	28,916.00	28,075.00	21,696.00	20,000.00
SEWER/WASTEWATER	599,192.00	678,759.00	659,649.00	642,853.00	842,022.00
TRUE-UP ALLOTMENT	-	-	-	-	39,900.00
UTILITIES	11,395.00	14,429.00	13,789.00	11,484.00	20,563.00
LIABILITY INSURANCE	3,982.00	3,371.00	3,714.00	4,197.00	4,827.00
WORKERS COMPENSATION	-	2,238.00	2,424.00	2,798.00	3,436.00
SEWER LINE MAINTENANCE / REPAIRS	-	52,842.00	46,759.00	29,255.00	69,421.00
PUMP STATION MAINTENANCE / TELEMETRY	21,885.00	17,325.00	14,444.00	18,174.00	34,733.00
CONTINGENCY	498.00	1,389.00	-	-	117,200.00
PRINTING & BINDING	747.00	-	170.00	-	500.00
POSTAGE	200.00	-	-	-	250.00
OPERATING SUPPLIES/MISC.	-	2,198.00	-	133.00	3,800.00
DEPRECIATION	385.00	4,937.00	47,040.00	48,707.00	48,324.00
TOTAL OPERATING EXPENSE	663,581.00	806,404.00	816,064.00	779,297.00	1,204,976.00
CAPITAL OUTLAY					
HIBISCUS - PUMP STATION	-	-	10,371.00	120,179.00	-
EMERGENCY SEWER REPLACE/MAJOR REPAIR	6,883.00	-	36,157.00	-	50,000.00
TOTAL CAPITAL OUTLAY	6,883.00	-	46,528.00	120,179.00	50,000.00
Fund Balance					
RESERVE	-	-	-	-	70,532.00
Total Fund Balance	-	-	-	-	70,532.00
TOTAL RESOURCES ALLOCATED	778,055.00	920,932.00	1,177,412.00	1,312,239.00	1,366,066.00

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Stormwater Utility Fund Fiscal Year 2004/2005 Adopted Budget

ADOPTED STORMWATER UTILITY FUND 2004/2005

STORMWATER UTILITY FUND

The Stormwater Utility Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Stormwater System. This system serves approximately 1500 accounts, including residential and commercial. Stormwater service to the residents of the Intracoastal Beach area is provided by the City of Pompano Beach. The Stormwater Utility Fund is maintained in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System. Expenditures consist of project management for capital improvements, construction inspections for drainage improvements and project planning and development.

<i>Stormwater Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
El Mar Drainage /Anglin Square North/South Extension	A redevelopment/beautification project, which will continue the improvements, 1 block north and south of Commercial Boulevard.	\$ 148,725	2004-2005
		\$ 127,804	2005-2006
		\$ 276,479	2006-2007
		\$ 276,429	2007-2008
Townwide Drainage Consultants	Engineering services, design, plans, RFP preparation, construction supervision of town wide drainage project.	\$ 75,000	2004-2005
		\$ 880,000	2005-2006
Town Wide Drainage (Existing)	Improve drainage and drainage structures within the existing Town streets and sidewalks.	\$ 880,000	2006-2007
		\$ 880,000	2007-2008
		\$ 880,000	2008-2009
		\$ 630,000	2005-2006
Town Wide Drainage (Annexed)	Install and improve drainage structures in the North Beach area of the Town.	\$ 630,000	2006-2007
		\$ 630,000	2007-2008
		\$ 630,000	2008-2009
		\$ 630,000	2008-2009
Storm Drain Outfall Rehabilitation/ Maintenance	Clean and repair existing drainage outfalls in existing Town.	\$ 15,000	2004-2005
		\$ 15,000	2005-2006
		\$ 15,000	2006-2007
		\$ 15,000	2007-2008
Master Drainage Plan	A Master Drainage Plan will be prepared to address the drainage problems Town wide. The plan will be used by the Town to make immediate corrections and to help secure a grant to improve the Town's overall drainage.	\$ 90,000	2004-2005

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2004/2005
ADOPTED BUDGET**

STORMWATER UTILITY FUND

OBJECT	FY 2000/2001 ACTUAL	FY 2001/2002 ACTUAL	2002/2003 ACTUAL	2003/2004 ACTUAL	2004/2005 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	-	-	145,327.00
REVENUES:					
INTEREST	1,084.00	1,888.00	1,790.00	1,556.00	1,816.00
STORMWATER UTILITY FEES (1)	-	-	-	-	209,000.00
TOTAL REVENUE:	1,084.00	1,888.00	1,790.00	1,556.00	356,143.00
TRANSFERS AND OTHER SOURCES:					
TRANSFERS FROM GENERAL FUND	-	50,833.00	79,755.00	83,576.00	96,649.00
TRANSFERS FROM CAPITAL FUND	103,713.00	-	-	-	-
TOTAL TRANSFERS IN:	103,713.00	50,833.00	79,755.00	83,576.00	96,649.00
TOTAL RESOURCES AVAILABLE	104,797.00	52,721.00	81,545.00	85,132.00	452,792.00
RESOURCES ALLOCATED					
PROFESSIONAL CONSULTANTS	6,388.00	946.00	-	5,957.00	6,527.00
PROFESSIONAL CONSULTANTS (Master Plan-Stormwater Fee)	-	-	12,936.00	48,021.00	90,000.00
PROFESSIONAL CONSULTANTS (Drainage Contract Plans)	-	-	-	15,120.00	75,000.00
STORM H2O DAMAGE	-	15,775.00	1,055.00	4,070.00	4,889.00
CONTINGENCY	-	-	-	-	25,000.00
STORM DRAIN OUTFALL REHABILITATION/MAINTENANCE	-	13,260.00	14,794.00	16,398.00	15,000.00
DUES & SUBSCRIPTIONS	-	-	824.00	1,173.00	904.00
TRAINING	-	-	790.00	-	-
OPERATING SUPPLIES/MISC.	-	669.00	951.00	115.00	1,000.00
DEPRECIATION	-	669.00	34,832.00	34,832.00	85,747.00
TOTAL CURRENT PROJECTS:	6,388.00	30,650.00	66,182.00	125,686.00	304,067.00
CAPITAL OUTLAY					
EL MAR DRAINAGE (ANGLIN-N/S EXTENSION)	-	-	-	-	148,725.00
TOWNWIDE DRAINAGE (South)	-	-	-	-	-
TOWNWIDE DRAINAGE (North)	-	-	-	-	-
SWALE RECLAMATION	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	148,725.00
TOTAL RESOURCES ALLOCATED	6,388.00	30,650.00	66,182.00	125,686.00	452,792.00

(1) BASED ON 10/1/04 IMPLEMENTATION OF ANNUAL FEE FOR STORMWATER UTILITY TAX

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**Parking Revenue
Improvement Fund
Fiscal Year 2004/2005
Adopted Budget**

ADOPTED PARKING REVENUE IMPROVEMENT PROGRAM 2004/2005**PARKING REVENUE IMPROVEMENT PROGRAM**

The Parking Revenue Improvement Fund is used to account for all revenue/expenditures associated with the operation of the Town's Parking System in the business district. This parking system provides 156 parking spaces located within the business district and one surface parking lot, which provide 25 parking spaces.

<i>Parking\Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Parking Meter Replacement Project	This project is being funded from the revenue generated by the parking meters in the Town's business area.	\$ 10,000	2004-2005
		\$ 5,000	2005-2006
		\$ 5,000	2006-2007
Decorative Parking Meters, Poles & Covers	Decorative Parking Meters, Poles & Covers	\$ 10,000	2004-2005
		\$ 5,000	2005-2006
		\$ 5,000	2006-2007

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2004/2005
ADOPTED BUDGET**

PARKING REVENUE IMPROVEMENT FUND

OBJECT	2000/2001 ACTUAL	2001/2002 ACTUAL	2002/2003 ACTUAL	2003/2004 ACTUAL	2004/2005 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	-	-	-
REVENUES:					
INTEREST EARNINGS	7,773.00	9,749.00	5,251.00	6,200.00	4,000.00
EL MAR PARKING LOT	7,773.00	9,749.00	50,995.00	67,206.00	31,960.00
TOTAL REVENUES:	<u>7,773.00</u>	<u>9,749.00</u>	<u>56,246.00</u>	<u>73,406.00</u>	<u>35,960.00</u>
TRANSFERS IN:					
TRANSFER FROM GENERAL FUND	122,761.00	301,260.00	301,260.00	301,260.00	298,257.00
TOTAL TRANSFERS IN:	<u>122,761.00</u>	<u>301,260.00</u>	<u>301,260.00</u>	<u>301,260.00</u>	<u>298,257.00</u>
TOTAL RESOURCES AVAILABLE	<u>130,534.00</u>	<u>311,009.00</u>	<u>357,506.00</u>	<u>374,666.00</u>	<u>334,217.00</u>
RESOURCES ALLOCATED					
PERSONNEL SERVICES					
SALARIES	-	-	78,418.00	33,956.00	35,087.00
OVERTIME SALARIES	-	-	341.00	239.00	755.00
FICA	-	-	6,025.00	2,616.00	2,729.00
RETIREMENT	-	-	4,536.00	2,527.00	2,636.00
GROUP INSURANCE	-	-	14,513.00	8,178.00	10,204.00
TOTAL PERSONNEL SERVICES	<u>-</u>	<u>-</u>	<u>103,833.00</u>	<u>47,516.00</u>	<u>51,411.00</u>
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	2,283.00	23,261.00	7,129.00	-	36,200.00
SEWER/WASTEWATER	-	43.00	1,335.00	1,430.00	1,807.00
ELECTRIC SERVICE	-	54.00	432.00	611.00	827.00
WATER SERVICE	-	181.00	1,208.00	421.00	1,260.00
PROFESSIONAL TESTING	-	-	-	-	48.00
CONTRACTUAL SERVICES	-	-	6,635.00	7,436.00	8,818.00
VEHICLE LEASING	-	-	-	-	2,751.00
EQUIPMENT RENTAL/LEASE	-	-	-	-	525.00
PARKING METER MAINTENANCE	-	-	401.00	39.00	1,050.00
PARKING LOT MAINTENANCE	-	-	-	-	525.00
GENERAL LIABILITY INSURANCE	-	-	126.00	89.00	1,050.00
WORKERS COMPENSATION INS.	-	-	5,927.00	3,226.00	3,438.00
EQUIPMENT MAINTENANCE	-	-	936.00	5,237.00	1,300.00
VEHICLE MAINTENANCE	-	-	2,834.00	474.00	2,596.00
FUEL	-	-	2,249.00	798.00	1,654.00
SERVICE MAINTENANCE CONTRACTS	-	-	-	-	1,155.00
CONTINGENCY	-	-	-	-	50,000.00
PRINTING & BINDING	-	-	120.00	211.00	525.00
POSTAGE	-	-	149.00	-	105.00
OFFICE SUPPLIES	-	-	1,356.00	-	649.00
UNIFORMS	-	-	159.00	73.00	263.00
TRAINING	-	-	166.00	-	210.00
OPERATING SUPPLIES	-	2,204.00	631.00	110.00	649.00
DEPRECIATION	-	1,915.00	10,886.00	15,398.00	10,100.00
TOTAL OPERATING EXPENSE	<u>2,283.00</u>	<u>27,658.00</u>	<u>42,679.00</u>	<u>35,553.00</u>	<u>127,505.00</u>
CAPITAL OUTLAY					
PARKING LOT - LAND ACQUISITION	-	-	74,799.00	-	-
DECORATIVE PARKING METER POLES/COVERS	4,767.00	47,839.00	39,515.00	-	10,000.00
LANDSCAPE & PARKING N. BOUGAINVILLE	-	5,438.00	23,000.00	-	-
MEDIAN PARKING S. BOUGAINVILLE	-	4,842.00	18,130.00	-	-
PARKING METER REPLACE	-	-	2,750.00	10,292.00	10,000.00
TOTAL CAPITAL OUTLAY	<u>4,767.00</u>	<u>58,119.00</u>	<u>158,194.00</u>	<u>10,292.00</u>	<u>20,000.00</u>
Fund Balance					
RESERVE	-	-	-	-	135,301.00
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,301.00</u>
TOTAL RESOURCES ALLOCATED	<u>7,050.00</u>	<u>85,777.00</u>	<u>304,706.00</u>	<u>93,361.00</u>	<u>334,217.00</u>

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**Capital Improvement
Program
Fiscal Year 2004/2005
Adopted Budget**

ADOPTED CAPITAL IMPROVEMENT PROGRAM 2004/05 - 2008/09

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Fund is used to account for capital improvement expenditures as part of the five-year capital improvement program. Expenditures for capital improvements are not included in the General Fund operating budget. They are budgeted as part of the Capital Improvement Program (CIP) and prepared and approved independently except for the budgeted transfers from operating reserves to the CIP. The CIP information is included in this document and details each project, its purpose, and funding source.

There are many differences between the operating budget and the Capital Improvement Program. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all Town services, but does not result in major physical assets for the community. The CIP includes one-time costs for projects that may last several years and result in major physical assets in the community.

A capital improvement project must meet the following criteria:

1. Represent a physical improvement.
2. Have an anticipated life of not less than 5 years.
3. Cost \$10,000.00 or more.

The Capital Improvement Fund Budget includes funding for the following projects:

<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Enclosure of Covered Portico of Jarvis Hall	Enclosure of the existing portico at Jarvis Hall. This enclosed area would be used for office space and/or additional meeting rooms.	\$ 175,306	2004/2005
Street Resurfacing	Resurface the Town streets from Flamingo Avenue to Terra Mar Island.		
	South Side	\$ 300,000	2006/2007
	North Side	\$ 200,000	2007/2008
Town Wide (Sidewalk Replacement)	Remove existing sidewalk and construct new 5' wide, 6" thick sidewalk on both sides of Bougainvillea Drive (8000 L.F.) Polnciana Street (5200 L.F.) and El Mar Drive (9600 L.F.)	\$ 150,000 \$ 275,000	2006/2007 2007/2008
Pine Avenue streetscape from A1A to El Mar Drive	This project is a re-appropriation from fiscal year 2002/2003. Plan documents, drawing and specifications. This project will create an attractive tropical passage between SR A1A and El Mar Drive. The project will include the landscaping at the intersection of A1A and Town streets, possible islands in the center lanes when permissible, and linear shade or palm trees.	\$ 130,000	2006/2007

<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Beach Dunes	Rebuild beach dune east of existing seawall and replant with low growth. To commence after completion of beach re-nourishment.	\$ 269,000	2006/2007
Vision-Town Entry Features	Design and construction of Town entry features with Pelican statues, bulb out Islands, lighting and landscape at Town entries.	\$ 200,000	2006/2007
Residential Street Lighting	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 250,000 \$ 250,000 \$ 250,000	2006/2007 2007/2008 2008/2009



PALM AVENUE PORTAL

Capital/ Improvement Project	Project Description	Project Budget	Year Project Adopted
Municipal Complex	RFP preparation, design services, construction supervision of municipal complex, including administrative offices; commission chambers auditorium; community center and public safety facilities.	\$ 300,000	2006/2007
		\$ 3,000,000	2007/2008
		\$ 2,000,000	2008/2009
Melvin I. Anglin Square Expansion	Expansion of current design to include decorative lighting, brick sidewalks, decorative benches, trash receptacles and paving.	\$ 600,000	2006/2007
El Mar Linear Park (N. of Commercial) Vision	This project is a re-appropriation from fiscal year 2002/2003. Eliminate two inside lanes of El Mar Drive, create linear park with winding sidewalks, decorative lighting, benches, trash receptacles and tropical landscaping.	\$ 450,000	2006/2007
El Mar Linear Park (S. of Commercial) Vision	This project is a re-appropriation from fiscal year 2002/2003. Eliminate two inside lanes of El Mar Drive, create linear park with winding sidewalks, decorative lighting, benches, trash receptacles and tropical landscaping.	\$ 450,000	2007/2008
N. Beach A1A Underground Wiring	This project is a re-appropriation from fiscal year 2002/2003. Bury all overhead utilities along A1A including power lines, cable lines and telephone lines.	\$ 1,046,156	2004/2005
El Mar Underground Wiring	This project is a re-appropriation from fiscal year 2002/2003. Engineering services, and coordination with FPL, Bellsouth & Comcast. Bury all overhead utilities along El Mar including power lines, cable lines and telephone lines.	\$ 2,800,000	2006/2007
Landscaping & Streetscaping (Pine to Terra Mar Drive)	RFP preparation, design and streetscape / beautification improvements on A1A. This project will consist of landscaping, low level lighting, with shade trees and tree grates from Pine Avenue to Terra Mar Drive.	\$ 275,000	2005/2006
		\$ 600,000	2006/2007
		\$ 600,000	2007/2008
		\$ 600,000	2008/2009
Street Furniture	Installation of Decorative Benches, Poles and Trash receptacles on A1A.	\$ 75,000	2006/2007

Capital/ Improvement Project	Project Description	Project Budget	Year Project Adopted
Grant-Melvin I. Anglin Beach Pavilion Open Space	Construct new pavilion, at east end of Commercial Boulevard including decorative benches, beach showers, lighting, pavers and open space landscaping.	\$ 176,548 \$ 169,662	2004/2005 2004/2005
Sanitary Sewer IBA Area	Sanitary Sewer Design and Permitting: (TerraMar) (Bel Air)	\$ 117,075	2004/2005
Sanitary Sewer IBA Area	Sanitary Sewer - Construction: (TerraMar) (Bel Air)	\$ 1,839,910 \$1,707,000	2004/2005 2005/2006
Residential Street Lighting (IBA)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 300,000 \$ 300,000 \$ 300,000	2006/2007 2007/2008 2008/2009
Seagrape Drive Beautification Project (Northside)	Install colored sidewalks on north side of Seagrape Drive; landscaping, decorative street lighting and drainage improvements.	\$ 500,000	2006/2007
Bougainvillea- Beautification North	Install colored sidewalks on north side of Seagrape Drive; landscaping, decorative street lighting and drainage improvements.	\$ 400,000	2006/2007
Bougainvillea- Beautification South	Install colored sidewalks on north side of Seagrape Drive; landscaping, decorative street lighting and drainage improvements.	\$ 400,000	2007/2008
Polciana Street	Install colored sidewalks on north side of Seagrape Drive; landscaping, decorative street lighting and drainage improvements.	\$ 400,000	2008/2009
Cost Sharing Beach Re-Nourishment	Town's Portion of Beach Renourishment Project.	\$ 200,000	2004/2005

Capital/ Improvement Project	Project Description	Project Budget	Year Project Adopted
Demo. Sea Villa	Demolition of Sea Villa with Grant acceptance.	\$ 50,000	2006/2007
Seawall Repairs Bel-Air & Terra Mar	Repairs to Seawall on South East 15th Street in the-Right of Way.	\$ 30,000	2006/2007
Municipal Dock	To create dock space in Bel-Aire	\$ 150,000	2006/2007
Public Safety Site Preparation	Demolition of Public Works Compound and site preparation for Public Safety Complex.	\$ 90,000	2006/2007
Washingtonian Avenune Portal	Development of old Sand Castle site into a passive recreation area with play apparatus and beach volleyball on sand; picnic pavillon in park.	\$ 103,746	2004/2005
Datura Avenue Portal	Includes shade shelters, showers, landscaping and low level lighting.	\$ 103,746	2004/2005
Hibiscus Avenue Portal	Includes shade shelters, showers, landscaping and low level lighting.	\$ 103,746	2004/2005
Pine Avenue Portal	Includes shade shelters, showers, landscaping and low level lighting.	\$ 103,746	2004/2005



BASIN DRIVE DOCK



WASHINGTONIA BEACH ENTRANCE



**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2004/2005
ADOPTED BUDGET**

CAPITAL IMPROVEMENT FUND

OBJECT	FY 2003/2004 ACTUAL	FY 2004/2005 ADOPTED	FY 2005/2006 MANAGER PROPOSED	FY 2006/2007 MANAGER PROPOSED	FY 2007/2008 MANAGER PROPOSED	FY 2008/2009 MANAGER PROPOSED
RESOURCES AVAILABLE						
CARRYFORWARD BALANCE	-	3,868,019	2,869,243	249,403	(8,316,142)	(14,732,365)
REVENUES:						
CHALLENGE GRANT-PORTALS TO SEA	-	321,408	-	-	-	-
CHALLENGE GRANT-ANGLIN SQUARE (BEACH PAVILIONS)	-	176,548	-	-	-	-
FRDAP GRANT #1 & #2	39,815	-	-	-	-	-
URBAN SEASIDE FOREST GRANT	-	-	-	-	-	-
LAND & WATER CONSERVATION (BCC PORTALS WILL MATCH)	-	-	-	-	-	-
INTEREST EARNINGS	77,789	75,000	50,000	25,000	15,000	5,000
TOTAL REVENUES:	117,604	572,956	50,000	25,000	15,000	5,000
TRANSFERS IN:						
TRANSFERS FROM GENERAL FUND (GRANT MATCH)	-	-	-	-	-	-
TRANSFERS FROM GENERAL FUND	639,972	1,267,222	640,172	640,172	640,172	640,172
TOTAL TRANSFERS IN	639,972	1,267,222	640,172	640,172	640,172	640,172
TOTAL RESOURCES AVAILABLE	757,576	5,708,197	3,559,415	914,575	(7,660,970)	(14,087,193)
RESOURCES ALLOCATED						
DEBT PAYMENTS:						
DEBT SERVICE - PRINCIPAL (\$10,000,000. - 9/26/2011)	1,016,874	1,059,683	1,104,100	1,150,402	1,198,670	1,198,670
DEBT SERVICE - INTEREST	374,508	331,701	287,284	240,982	192,715	192,715
DEBT SERVICE - PRINCIPAL (\$300,000 - 5/2003 paid)	-	-	-	-	-	-
DEBT SERVICE - INTEREST	-	-	-	-	-	-
TOTAL DEBT SERVICE	1,391,382	1,391,384	1,391,384	1,391,384	1,391,385	1,391,385
OPERATING:						
DEPRECIATION / Gasb 34	119,491	177,172	186,031	195,333	205,010	215,261
TOTAL OPERATING EXPENSE	119,491	177,172	186,031	195,333	205,010	215,261
CAPITAL PROJECTS:						
BUILDING IMPROVEMENTS	-	-	-	-	-	-
CHANNEL 38 TIE-IN NORTH BEACH	-	-	-	-	-	-
A1A ELECTRICAL RECEPTACLES	-	-	-	-	-	-
ENCLOSURE - JARVIS HALL PORTICO	672	175,306	-	-	-	-
A1A DECORATIVE BENCHES, POLES, TRASH CONTAINERS	-	-	-	75,000	-	-
LANDSCAPING & STREETSCAPING ON A1A (GILLMAN LETTER) (PINE AVE TO TERRA MAR)	-	-	275,000	600,000	600,000	600,000
SANITARY SEWER- DESIGN & PERMITTING (TERRA MAR)	46,008	-	-	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (BEL AIR)	-	117,075	-	-	-	-
SANITARY SEWER- CONSTRUCTION (TERRA MAR)	-	1,839,910	-	-	-	-
SANITARY SEWER- CONSTRUCTION (BEL-AIR)	-	-	1,707,000	-	-	-
STREET RESURFACING	-	-	-	300,000	200,000	-
TOWN WIDE - SIDEWALK REPLACEMENT	-	-	-	150,000	275,000	-
SOUTH A1A SIDEWALK REPLACEMENT	-	-	-	-	-	-
TOWN WIDE CONSOLIDATED REDEVELOPMENT PLAN	27,577	-	-	-	-	-
REBUILD BEACH DUNE - VISION	-	-	-	269,000	-	-
PINE AVE FROM A1A TO EL MAR STREETSCAPE	-	-	-	130,000	-	-
TOWN ENTRY FEATURES - VISION	-	-	-	200,000	-	-

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2004/2005
ADOPTED BUDGET**

CAPITAL IMPROVEMENT FUND

OBJECT	FY 2003/2004 ACTUAL	FY 2004/2005 ADOPTED	FY 2005/2006 MANAGER PROPOSED	FY 2006/2007 MANAGER PROPOSED	FY 2007/2008 MANAGER PROPOSED	FY 2008/2009 MANAGER PROPOSED
CAPITAL PROJECTS:						
NEIGHBORHOOD ENTRY FEATURES (IBA)	-	-	-	-	-	-
RESIDENTIAL STREET LIGHTING (SOUTH)	-	-	-	250,000	250,000	250,000
PORTALS TO THE SEA (GRANT) CHALLENGE GRANT - Palm Ave	41,298	-	-	-	-	-
PORTALS TO THE SEA (GRANT-MATCH)	-	-	-	-	-	-
MELVIN ANGLIN PAVILION (GRANT) (BEACH PAVILION)	-	176,548	-	-	-	-
MELVIN ANGLIN PAVILION (FUNDS TO COMPLETE PROJECT-NO MATCH)	-	169,662	-	-	-	-
MUNICIPAL PARK EXPANSION (GRANT) #1 FRDAP	48,377	-	-	-	-	-
MUNICIPAL PARK EXPANSION (GRANT MATCH)	-	-	-	-	-	-
MUNICIPAL PARK IMPROVEMENT (GRANT) #2 FRDAP	34,223	-	-	-	-	-
MUNICIPAL PARK IMPROVEMENT (GRANT MATCH)	-	-	-	-	-	-
URBAN SEASIDE FOREST GRANT	-	-	-	-	-	-
URBAN SEASIDE FOREST GRANT-MATCH	-	-	-	-	-	-
MUNICIPAL COMPLEX DESIGN - CONTRACT NEGOTIATION	-	-	-	300,000	-	-
MUNICIPAL COMPLEX - CONSTRUCTION RESERVE (Administration, Multi Use, Public Safety)	-	-	-	-	3,000,000	2,000,000
EL MAR DRIVE LINEAR PARK N OF COMMERCIAL-VISION	-	-	-	450,000	-	-
EL MAR DRIVE LINEAR PARK S OF COMMERCIAL-VISION	-	-	-	-	450,000	-
UNDERGROUND WIRING - EL MAR	-	-	-	2,800,000	-	-
UNDERGROUND WIRING ON A1A	1,739,939	1,046,156	-	-	-	-
NEIGHBORHOOD TRAFFIC CALMING (NORTH BEACH)	-	-	-	-	-	-
MELVIN ANGLIN SQUARE - EAST - WEST EXTENSION	-	-	-	600,000	-	-
RESIDENTIAL STREET LIGHTING (NORTH BEACH)	-	-	-	300,000	300,000	300,000
SEAGRAPE DRIVE BEAUTIFICATION PROJECT (NORTHSIDE)	-	-	-	500,000	-	-
COST SHARING BEACH RENOURISHMENT	-	200,000	-	-	-	-
TOTAL CURRENT PROJECTS	1,938,094	3,724,657	1,982,000	6,924,000	5,075,000	3,150,000
NEW PROJECTS						
STREET TREES (BOUGAINVILLA-NORTH)	-	-	-	400,000	-	-
STREET TREES (BOUGAINVILLA-SOUTH)	-	-	-	-	400,000	-
STREET TREES (POINCIANA STREET)	-	-	-	-	-	400,000
WASHINGTONIA AVENUE PORTAL	2,374	103,746	-	-	-	-
DATURA AVENUE PORTAL	1,374	103,746	-	-	-	-
HIBISCUS AVENUE PORTAL	1,374	103,746	-	-	-	-
PINE AVENUE PORTAL	2,374	103,746	-	-	-	-
TRANSPORTATION STOPS COMMUNITY BUS	-	-	-	-	-	-
REPAIR BRIDGE TERRA MAR	-	-	-	-	-	-
PUBLIC WORKS FACILITY IMPROVEMENTS/MODIFICATIONS	3,587	-	-	-	-	-
DEMO-SEA VILLA	-	-	-	50,000	-	-
SEAWALL REPAIRS BEL AIR & TERRA MAR	-	-	-	30,000	-	-
MUNICIPAL DOCK	-	-	-	150,000	-	-
PUBLIC SAFETY SITE PREPARATION	-	-	-	90,000	-	-
TOTAL PROPOSED NEW PROJECTS:	11,083	414,984	-	720,000	400,000	400,000
TOTAL RESOURCES ALLOCATED	3,460,050	5,708,197	3,559,415	9,230,717	7,071,395	5,156,646
Net Resources Available, (Required) For Future Projects	(2,702,474)	-	-	(8,316,142)	(14,732,365)	(19,243,839)

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STATISTICS



ANGLIN BEACH & PIER

Statistics

Date of Incorporation:	November 30, 1947	
Year of Charter Adoption:	1947	
Form of Town Government:	Commission - Manager	
Location:	Lauderdale-By-The-Sea is in the east-central part of Broward County and shares boundaries with three other municipalities. Its eastern boundary is the Atlantic Ocean. It is 30 miles north of Miami and 33 miles south of Palm Beach. The Town is just over 8.5 square mile in area and has a population of 6,300 with a peak seasonal population of 9,800. It is a seaside community with primary industries being retail trade, tourism/hospitality, finance, insurance and real estate.	
Number of Employees	Full & Part-Time, Permanent Contractual	136.5
Recreation Facilities:	Miles of Public Beach	2.3
	Miles of Navigable Water	2.3
	Parks	1
	Tennis Courts	2
	Shuffleboard Court	2
	Bocci Ball Court	1
	Basketball Court	1
Infrastructure:	Town Buildings	6
	Fire Stations	2
	Fire Rescue Stations	2
	Surface Parking Lot	1
Socio-Economic Data:	Consumer Price Index (5)	2.4%
	Median Household Income	\$ 41,691
	Per Capita Income	\$ 23,170
Population Statistics:	Civilian Labor Force (1)	886.86
	Unemployment Rate (2)	4.7%

Source:

U.S. Census – Broward County (2000)

Bureau of Labor Statistics –Broward County (April 2004)

(1) Number of person, in thousands, not seasonally adjusted.

(2) In percent, not seasonally adjusted

(5) Urban Wage Earners and Clerical Workers, base: 1982-84=100, not seasonally adjusted.

Town Of Lauderdale-By-The-Sea

General Governmental Revenues Source (1)

Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>TAXES & ASSESS-</u>	<u>FRANCHISE & UTILITY FEES</u>	<u>PARKING METERS</u>	<u>LICENSES & PERMITS</u>	<u>INTER GOVERN- MENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>FINES & FOREITS</u>	<u>INTEREST & MISC.</u>	<u>TRANSFERS & OTHER SOURCES</u>	<u>TOTAL</u>
1994/95	1,800,205	-	364,263	71,247	269,564	452,788	209,348	81,034	-	3,248,449
1995/96	1,927,632	-	373,383	85,336	272,159	473,953	276,909	95,459	-	3,504,831
1996/97	1,952,839	-	408,338	61,419	283,968	481,900	283,252	177,347	-	3,649,063
1997/98	1,576,735	819,166	123,289	39,370	302,325	36,562	399,278	176,748	475,427	3,948,900
1998/99	1,649,463	886,470	186,509	32,542	375,482	36,573	464,183	159,637	595,671	4,386,530
1999/00	1,761,322	987,577	196,212	25,880	396,260	30,837	465,520	300,891	891,560	5,056,059
2000/01	1,940,633	1,002,016	202,813	49,506	419,390	61,963	448,663	277,178	10,394,512	14,796,674
2001/02	4,814,158	1,278,311	193,238	57,984	782,103	66,905	599,220	349,765	1,730,833	9,872,517
2002/03	5,531,092	1,298,731	207,856	67,035	1,885,313	76,198	521,886	290,359	4,134,115	14,012,585
2003/04	7,833,401	1,324,511	220,660	80,573	1,157,670	172,705	541,329	385,738	639,972	12,356,559

(1) General and Capital Funds

Town Of Lauderdale-By-The-Sea

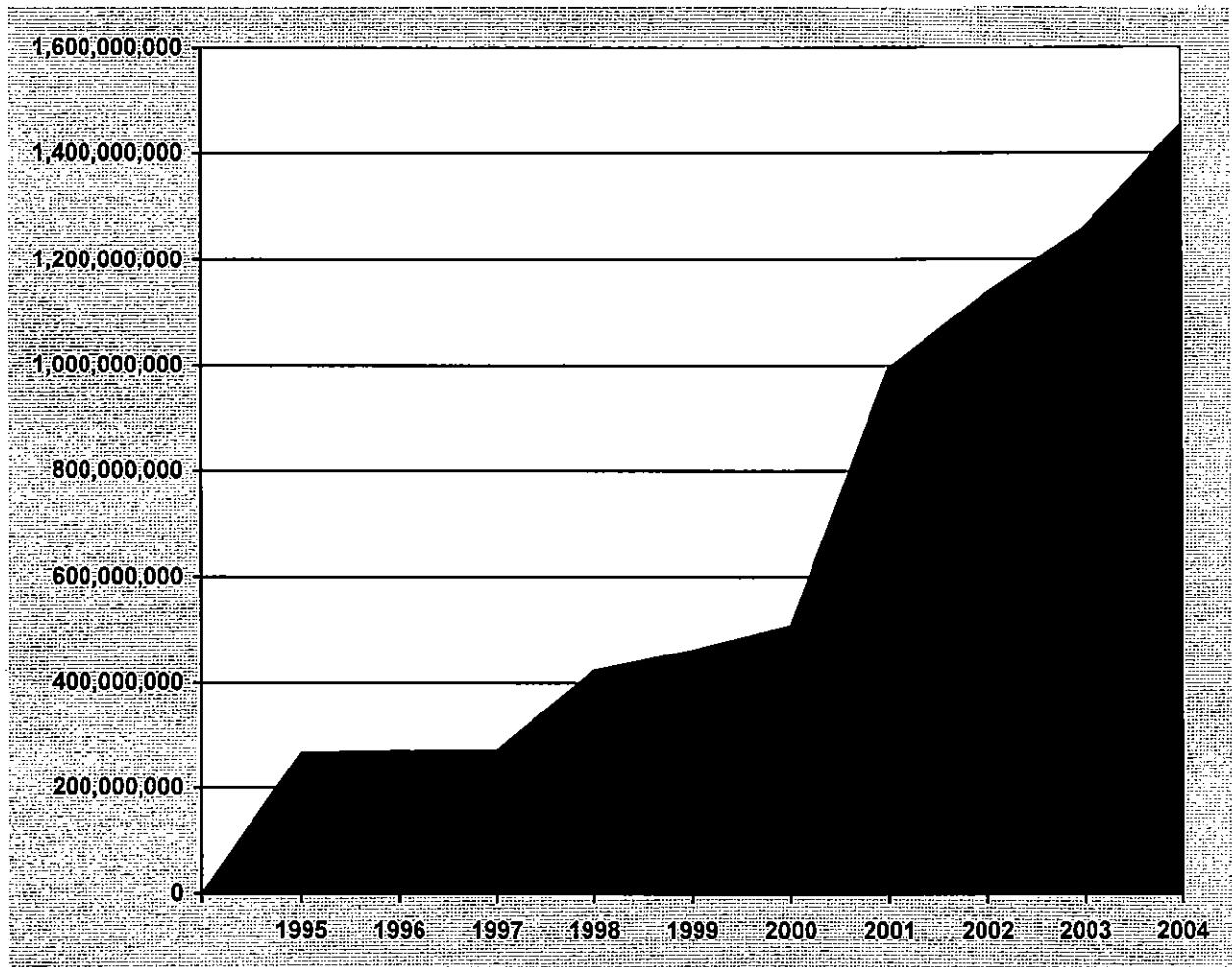
General Governmental Expenditures Source (1) Last Ten Fiscal Years

<u>FISCAL</u> <u>YEAR</u>	<u>GENERAL</u> <u>GOV'T</u>	<u>PUBLIC</u> <u>SAFETY</u>	<u>PHYSICAL</u> <u>ENVIRONMENT</u>	<u>ROADS &</u> <u>STREETS</u>	<u>PARKS &</u> <u>RECREATION</u>	<u>TRANS-</u> <u>PORTATION</u>	<u>ECONOMIC</u> <u>DEVELOPMENT</u>	<u>DEBT</u> <u>SERVICES</u>	<u>TRANSFERS</u>	<u>TOTAL</u>
1994/95	772,945	1,258,906	958,983	373,226	39,134	-	-	-	-	3,403,194
1995/96	875,153	1,337,344	563,426	403,822	39,304	128,661	-	-	-	3,347,710
1996/97	700,727	1,330,540	514,679	454,248	57,228	113,480	-	-	-	3,170,902
1997/98	880,851	1,403,443	32,151	401,530	105,863	136,468	17,926	-	565,427	3,543,659
1998/99	1,009,887	1,582,503	72,744	460,484	279,763	185,999	38,541	-	894,141	4,524,062
1999/00	1,130,491	1,616,340	122,138	501,324	184,103	164,706	-	9,840	504,998	4,233,940
2000/01	1,112,432	1,914,061	99,538	529,182	256,255	176,783	1,688	39,359	1,406,073	5,535,371
2001/02	1,706,365	3,075,025	180,894	1,241,722	333,788	229,013	63,610	1,294,246	2,124,818	10,249,481
2002/03	1,967,175	3,233,422	1,579,752	1,355,941	1,312,532	126,590	146,769	1,516,816	1,985,749	13,224,746
2003/04	1,784,233	5,744,749	408,512	2,669,386	434,143	222,955	73,585	1,399,292	1,199,889	13,936,744

(1) General and Capital Funds

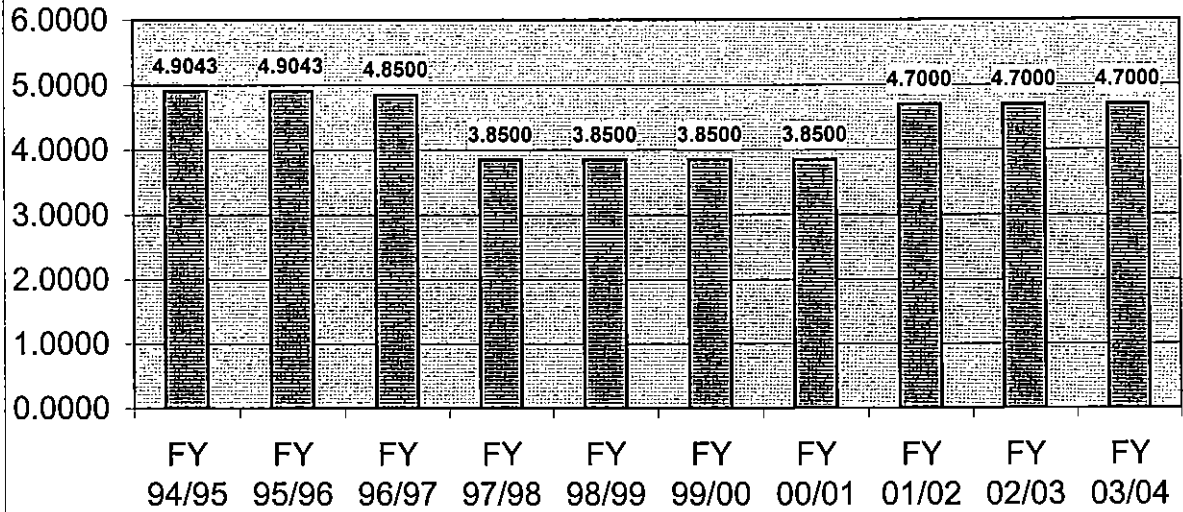
Town of Lauderdale-By-The-Sea

Gross Taxable Value Last Ten Fiscal Years



1995	-	\$266,351,585	2000	-	\$507,646,781
1996	-	\$269,794.963	2001	-	\$994,182,340
1997	-	\$271,533,306	2002	-	\$1,137,417,925
1998	-	\$423,314,782	2003	-	\$1,259,147,591
1999	-	\$461,691,590	2004	-	\$1,453,739,511

**Town Of Lauderdale By-The-Sea
Adopted Millage - Last Ten Years**



**Town of Lauderdale-By-The-Sea
Comparison Of Debt Levied
Last Ten Fiscal Years**

Fiscal Year	Operating Millage	Debt Millage	Total Millage
1994-1995	4.5743	0.3300	4.9043
1995-1996	4.9043	0.0000	4.9043
1996-1997	4.8500	0.0000	4.8500
1997-1998	3.8500	0.0000	3.8500
1998-1999	3.8500	0.0000	3.8500
1999-2000	3.8500	0.0000	3.8500
2000-2001	3.8500	0.0000	3.8500
2001-2002	4.7000	0.0000	4.7000
2002-2003	4.7000	0.0000	4.7000
2003-2004	4.7000	0.0000	4.7000

**Town Lauderdale-By-The-Sea
Property Tax Rates (per \$1,000)
Direct and Overlapping Governments
Last Ten Fiscal Years**

Fiscal Year	Laud.-By- The-Sea	Broward County	State Special Districts				Hillsboro Inlet	Total
			Broward County Schools	Florida Inland Navigation	S. Florida Water Mgt.	North Broward Hospital		
1994/95	4.9043	8.0343	10.0259	0.0490	0.5970	2.4459	0.1163	26.1727
1995/96	4.9043	8.1165	10.0366	0.0400	0.6470	2.4327	0.1142	26.2913
1996/97	4.8500	7.7524	9.9400	0.0380	0.6720	2.4200	0.1112	25.7836
1997/98	3.8500	7.8380	9.9745	0.0500	0.6970	2.4087	0.1071	24.9253
1998/99	3.8500	7.5710	9.7256	0.4700	0.6970	2.5000	0.1021	24.4927
1999/00	3.8500	7.5270	8.9553	0.0410	0.6970	2.4803	0.1036	23.6542
2000/01	3.8500	7.5250	8.5410	0.0410	0.6970	2.4803	0.1036	23.2379
2001/02	4.7000	7.3650	8.8825	0.0385	0.6970	2.4803	0.1170	24.2803
2002/03	4.7000	7.1880	8.4176	0.0385	0.6970	2.5000	0.2490	23.7901
2003/04	4.7000	7.0230	8.2695	0.0385	0.6970	2.4803	0.1845	23.3928

Source: Broward County, Florida Property Appraiser

**Town Of Lauderdale-By-The-Sea
Proprietary Funds**

**Revenues & Expenditures Source
Last Ten Fiscal Years**

Revenues

FISCAL YEAR	CHARGES FOR SERVICES	INTEREST EARNINGS	MISCELLANEOUS REVENUES	OTHER FINANCE SOURCE	INTERFUND TRANSFER	TOTAL
1994/95	-	-	-	-	-	-
1995/96	-	-	-	-	-	-
1996/97	-	-	-	-	-	-
1997/98	824,301	-	-	-	210,000	1,034,301
1998/99	889,609	-	-	-	496,000	1,385,609
1999/00	921,348	9,219	-	600,000	348,325	1,878,892
2000/01	1,178,406	43,786	-	-	1,261,561	2,483,753
2001/02	1,233,487	19,922	-	-	462,266	1,715,675
2002/03	1,436,362	13,375	-	-	525,801	1,975,538
2003/04	1,546,486	11,848	-	-	559,917	2,118,251

Expenditures

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
1994/95	-	-	-	-	-	-
1995/96	-	-	-	-	-	-
1996/97	-	-	-	-	-	-
1997/98	-	-	662,171	-	120,000	782,171
1998/99	-	-	714,633	-	197,530	912,163
1999/00	19,679	-	647,865	-	467,470	1,135,014
2000/01	33,516	26,875	669,969	26,154	250,000	1,006,514
2001/02	30,554	35,853	982,835	-	-	1,049,242
2002/03	276,376	142,276	924,924	204,722	-	1,548,298
2003/04	375,615	84,664	940,536	130,471	-	1,531,286

Includes Sewer, Stormwater & Parking Funds

**Town Of Lauderdale-By-The-Sea
Special Revenue Funds**

**Revenues & Expenditures Source
Last Ten Fiscal Years**

Revenues

FISCAL YEAR	FINES & FORFEITURES	INTEREST EARNINGS	TOTAL
1994/95	-	-	-
1995/96	-	-	-
1996/97	-	-	-
1997/98	2,049	95	2,144
1998/99	3,980	38	4,018
1999/00	13,460	281	13,741
2000/01	8,788	366	9,154
2001/02	-	437	437
2002/03	300,585	1,798	302,383
2003/04	43,599	3,334	46,933

Expenditures

FISCAL YEAR	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
1994/95	-	-	-
1995/96	-	-	-
1996/97	-	-	-
1997/98	-	1,375	1,375
1998/99	-	-	-
1999/00	-	-	-
2000/01	-	-	-
2001/02	3,341	7,032	10,373
2002/03	1,500	-	1,500
2003/04	1,500	-	1,500

Includes Police Law Training Trust & Law Enforcement Trust Funds

GLOSSARY

GLOSSARY OF TERMS

**** A ****

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Accounting System – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Ad Valorem Taxes - Property taxes are calculated on a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).

ADA – American Disability Act

Appropriation - The Town Commission's legal authorization for the Town to make expenditures and incur obligations for specific purposes. The amount and time when the appropriation may be expended is usually limited.

Assessed Valuation - The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.

**** B ****

Broward County (BC) - The administrative district of Lauderdale By The Sea .

Budget - A statement of the Town's financial position for a specific period of time (fiscal year) based on estimates of expenditures during the period and proposals for financing them. Also, the amount of money available, required, or assigned for a particular purpose.

Budget Amendment – The process by which unanticipated changes in revenue or expenditures are made part of the budget, thereby amending it. These changes may be between Funds or Departments and require final approval by resolution and of the Town Commission.

Budgetary Control – The control or management of a government or enterprise fund in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available resources.

Budget Message – A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Budget Re-appropriation – The process of bringing forward unspent dollars from the previous fiscal year budget to the current approved budget.

**** C ****

Capital Improvement Fund (CIP) – The Capital Improvement Fund is used to account for capital improvement expenditures not included in the General Fund and budgeted as part of the five-year capital improvement program.

Capital Outlays - Outlays for the acquisition of or addition to fixed assets, which are durable in nature and cost at least \$700. Such outlays are charged as expenditures through an individual department's operating budget.

Capital Projects - Any program, project, or purchases with a useful life span of 5 years and a cost of at least \$10,000; or major maintenance and repair items with a useful life span of five years.

Carryforward - Fund balances that are "carried forward" into the next fiscal year.

COLA– Cost Of Living Allowance

Comprehensive Plan - A method to utilize and strengthen the existing role, processes and powers of local governments to establish and implement comprehensive planning programs which guide and control future development.

Contingency - An appropriated budgetary reserve set aside for emergency or unanticipated expenditures.

Consumer Price Index (CPI) – A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

**** D ****

Debt – Funds owed as a result of borrowing.

Debt Service – The payment of principal and interest on borrowed funds, such as bonds or promissory notes.

Department – A major unit of operation in the Town, which indicates overall an operation or, group of related operations within a functional area.

Depreciation – The portion of the cost of a fixed asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**** E ****

Encumbrances - Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

Enterprise Fund – Fund established to account for operations financed and operated in a manner similar to a private business enterprise.

Estimated Revenues - Projections of funds to be received during the fiscal year.

Expenditures – The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service.

**** F ****

Fiscal Year (FY) - The 12-month period to which the annual budget applies. The Town's fiscal year begins October 1 and ends September 30.

Franchise Fees - Fees levied by the Town in return for granting a privilege, which permits the continual use of public property such as Town streets, and usually involves the elements of monopoly and regulation.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - Fund equity for governmental and trust funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.

**** G ****

GAAP - Generally Accepted Accounting Principles.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are Governmental Accounting Standards Board (GASB) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grant – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, park development), but it is sometimes also for general purposes.

**** I ****

Intergovernmental Revenues - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**** M ****

Millage Rate - One mill equals \$1.00 of tax for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value.

Modified Accrual Basis – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other

financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of the current period” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**** O ****

Operating Budget – The portion of the budget that pertains to daily operations, which provide basic governmental services.

Ordinance – A formal legislative enactment by the Town Commission, barring conflict with higher law, having the full force and effect of law within the Town.

**** P ****

Personal Services - Salaries, wages, and employee benefits expenditures.

Proprietary Fund Types – Sometimes referred to as income determination or commercial-type funds, the classifications used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**** R ****

Revenue – Revenues are defined as an increase in the governmental units' current financial resources.

Revised Budget - A department's or funds authorized budget as modified by Commission action, through appropriation transfers from contingency, or transfers from or to another department or fund.

RFP – Request For Proposal

Rollback Rate - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

Roll-Up Costs - The full year's financial commitments made in the prior year.

**** S ****

SBA – State Board Administration

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Stormwater Utility Fund – The Stormwater Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Stormwater System.

**** T ****

Transfers In/Out (Interfund Transfers) - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures as other financing sources or uses.

TRIM - Truth In Millage Act

Truth in Millage Act (TRIM) - The tax rate adopted in the first public hearing of a taxing authority. Under state law, the agency may reduce, but not increase, the millage during the final budget hearing without extensive re-advertising and property owners notified.

**** U ****

Utility Taxes - Municipal charges levied by the Town on every purchase of a public utility service (electric, natural gas and phone) within its corporate limits.

